



Driving Climate Actions

# Project Verification Report

**V3.1 - 2020**



## CONTENTS

COVER PAGE	5
1. PROJECT VERIFICATION REPORT	9
<b><u>SECTION A. EXECUTIVE SUMMARY</u></b>	<b>9</b>
<b><u>SECTION B. PROJECT VERIFICATION TEAM, TECHNICAL REVIEWER AND APPROVER</u></b>	<b>12</b>
<b><u>B.1. PROJECT VERIFICATION TEAM</u></b>	<b>12</b>
<b><u>B.2. TECHNICAL REVIEWER AND APPROVER OF THE PROJECT VERIFICATION REPORT</u></b>	<b>13</b>
<b><u>SECTION C. MEANS OF PROJECT VERIFICATION</u></b>	<b>13</b>
<b><u>C.1. DESK/DOCUMENT REVIEW</u></b>	<b>13</b>
<b><u>C.2. ON-SITE INSPECTION</u></b>	<b>13</b>
<b><u>C.3. INTERVIEWS</u></b>	<b>14</b>
<b><u>C.4. SAMPLING APPROACH</u></b>	<b>14</b>
<b><u>C.5. CLARIFICATION REQUEST (CLS), CORRECTIVE ACTION REQUEST (CARS) AND FORWARD ACTION REQUEST (FARS) RAISED</u></b>	<b>15</b>
<b><u>SECTION D. PROJECT VERIFICATION FINDINGS</u></b>	<b>15</b>
<b><u>D.1. IDENTIFICATION AND ELIGIBILITY OF PROJECT TYPE</u></b>	<b>15</b>
<b><u>D.2. GENERAL DESCRIPTION OF PROJECT ACTIVITY</u></b>	<b>16</b>
<b><u>D.3. APPLICATION AND SELECTION OF METHODOLOGIES AND STANDARDIZED BASELINES</u></b>	<b>18</b>
D.3.1 APPLICATION OF METHODOLOGY AND STANDARDIZED BASELINES	18
D.3.2 CLARIFICATION ON APPLICABILITY OF METHODOLOGY, TOOL AND/OR STANDARDIZED BASELINE	26
D.3.3 PROJECT BOUNDARY, SOURCES AND GHGS	26
D.3.4 BASELINE SCENARIO	27
D.3.5 DEMONSTRATION OF ADDITIONALITY	27
D.3.6 ESTIMATION OF EMISSION REDUCTIONS OR NET ANTHROPOGENIC REMOVAL	37
D.3.7 MONITORING PLAN	40

<b><u>D.4. START DATE, CREDITING PERIOD AND DURATION</u></b>	<b>46</b>
<b><u>D.5. ENVIRONMENTAL IMPACTS</u></b>	<b>46</b>
<b><u>D.6. LOCAL STAKEHOLDER CONSULTATION</u></b>	<b>46</b>
<b><u>D.7. APPROVAL AND AUTHORIZATION- HOST COUNTRY CLEARANCE</u></b>	<b>47</b>
<b><u>D.8. PROJECT OWNER- IDENTIFICATION AND COMMUNICATION</u></b>	<b>47</b>
<b><u>D.9. GLOBAL STAKEHOLDER CONSULTATION</u></b>	<b>48</b>
<b><u>D.10. ENVIRONMENTAL SAFEGUARDS (E+)</u></b>	<b>48</b>
<b><u>D.11. SOCIAL SAFEGUARDS (S+)</u></b>	<b>51</b>
<b><u>D.12. SUSTAINABLE DEVELOPMENT GOALS (SDG+)</u></b>	<b>53</b>
<b><u>D.13. AUTHORIZATION ON DOUBLE COUNTING FROM HOST COUNTRY (FOR CORSIA)</u></b> <b><u>56</u></b>	
<b><u>D.14. CORSIA ELIGIBILITY (C+)</u></b>	<b>56</b>
<b><u>SECTION E. INTERNAL QUALITY CONTROL</u></b>	<b>57</b>
<b><u>SECTION F. PROJECT VERIFICATION OPINION</u></b>	<b>57</b>
Appendix 1. Abbreviations	59
Appendix 2. Competence of team members and technical reviewers	61
Appendix 3. Document reviewed or referenced	64
Appendix 4. Clarification request, corrective action request and forward action request	68
Appendix 5. Environmental safeguard assessment	86
Appendix 6. Social safeguard assessment	98
Appendix 7. United Nations Sustainable Development Goals (SDG)	109

<b>COVER PAGE</b>	
<b>Project Verification Report Form (PVR)</b>	
<b>BASIC INFORMATION</b>	
<b>Name of approved GCC Project Verifier / Reference No.</b> (also provide weblink of approved GCC Certificate)	Carbon Check (India) Private Limited. /GCCV004/01  <a href="http://globalcarboncouncil.com/wp-content/uploads/2021/10/carbon-check-india-private-limited-ccipl.pdf">http://globalcarboncouncil.com/wp-content/uploads/2021/10/carbon-check-india-private-limited-ccipl.pdf</a>
<b>Type of Accreditation</b>	<input type="checkbox"/> Individual Track <sup>1</sup> <input checked="" type="checkbox"/> CDM Accreditation: E-0052 Valid from 28/03/2019 to 01/06/2024 <a href="https://cdm.unfccc.int/DOE/list/DOE.html?entityCode=E-0052">https://cdm.unfccc.int/DOE/list/DOE.html?entityCode=E-0052</a> <input checked="" type="checkbox"/> ISO 14065 Accreditation: 28/06/2021 to 27/06/2024 <a href="https://nabcb.qci.org.in/wp-content/uploads/2023/06/004.html">https://nabcb.qci.org.in/wp-content/uploads/2023/06/004.html</a>
<b>Approved GCC Scopes and GHG Sectoral scopes for Project Verification</b>	<b>GCC Scope</b> <ul style="list-style-type: none"> <li>• Green House Gas (GHG# - ACC)</li> <li>• Environmental No-harm (E+)</li> <li>• Social No-harm (S+)</li> <li>• Sustainable Development Goals (SDG+)</li> </ul> <b>GHG Sectoral Scope</b> <ul style="list-style-type: none"> <li>• Energy (renewable/non-renewable sources)</li> </ul>
<b>Validity of GCC approval of Verifier</b>	08/03/2023 to 31/05/2024
<b>Title, completion date, and Version number of the PSF to which this report applies</b>	Vyshali Wind Power project at Karnataka, India.  Version 1.3,  Dated 21/10/2023
<b>Title of the project activity</b>	Vyshali Wind Power project at Karnataka, India.
<b>Project submission reference no.</b> (as provided by GCC Program during GSC)	S00551
<b>Eligible GCC Project Type<sup>2</sup> as per the Project Standard</b>	<input checked="" type="checkbox"/> <b>Type A:</b> <input type="checkbox"/> Type A1

<sup>1</sup> **Note:** GCC Verifier under Individual tack is not eligible to conduct verifications for the GCC project that intends to supply carbon credits (ACCs) for CORSIA requirements.


<sup>2</sup> Project Types defined in Project Standard and Program Definitions on GCC website.

Project Verification Report

(Tick applicable project type)	<input checked="" type="checkbox"/> Type A2 <input checked="" type="checkbox"/> Sub-Type 1 <input type="checkbox"/> Sub-Type 2 <input type="checkbox"/> Sub-Type 3 <input type="checkbox"/> Sub-Type 4  <input type="checkbox"/> <b>Type B – De-registered CDM Projects:</b> <input type="checkbox"/> Type B1 <input type="checkbox"/> Type <sup>3</sup> B2
<b>Date of completion of Local stakeholder consultation</b>	25/01/2022
<b>Date of completion and period of Global stakeholder consultation. Have the GSC comments been verified. Provide web-link.</b>	26/10/2022 to 09/11/2022 No comments were received during GSC. <a href="https://www.globalcarboncouncil.com/global-stakeholders-consultation.html">https://www.globalcarboncouncil.com/global-stakeholders-consultation.html</a>
<b>Name of Entity requesting verification service</b> (can be Project Owners themselves or any Entity having authorization of Project Owners)	M/s Vyshali Energy Private Limited Greenko Energies Private Limited
<b>Contact details of the representative of the Entity, requesting verification service</b> (Focal Point assigned for all communications)	M. Murali Krishnam Raju <a href="mailto:muraliraju.m@greenkogroup.com">muraliraju.m@greenkogroup.com</a> Greenko Energies Private Limited
<b>Country where project is located</b>	India
<b>GPS coordinates of the Project site(s)</b>	The GPS Co-ordinates of each of the installed 25 WEGs has been provided in Section D.2
<b>Applied methodologies</b> (approved methodologies of GCC or CDM can be used)	GCCM001 - Methodology for Renewable Energy Generation Projects Supplying Electricity to Grid or Captive Consumers (Version 3.0 - 2022)
<b>GHG Sectoral scopes linked to the applied methodologies</b>	GHG-SS 1: Energy (renewable/non-renewable sources)
<b>Project Verification Criteria:</b> Mandatory requirements to be assessed	<input checked="" type="checkbox"/> ISO 14064-2, ISO 14064-3 <input checked="" type="checkbox"/> GCC Rules and Requirements <input checked="" type="checkbox"/> Applicable Approved Methodology <input checked="" type="checkbox"/> Applicable Legal requirements /rules of host country

<sup>3</sup> GCC Project Verifier shall conduct Project Verification for all project types except B<sub>2</sub>.

	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> National Sustainable Development Criteria (if any)</li> <li><input checked="" type="checkbox"/> Eligibility of the Project Type</li> <li><input checked="" type="checkbox"/> Start date of the Project activity</li> <li><input checked="" type="checkbox"/> Meet applicability conditions in the applied methodology</li> <li><input checked="" type="checkbox"/> Credible Baseline</li> <li><input checked="" type="checkbox"/> Additionality</li> <li><input checked="" type="checkbox"/> Emission Reduction calculations</li> <li><input checked="" type="checkbox"/> Monitoring Plan</li> <li><input checked="" type="checkbox"/> No GHG Double Counting</li> <li><input checked="" type="checkbox"/> Local Stakeholder Consultation Process</li> <li><input checked="" type="checkbox"/> Global Stakeholder Consultation Process</li> <li><input checked="" type="checkbox"/> United Nations Sustainable Development Goals (Goal No 13- Climate Change)</li> <li><input checked="" type="checkbox"/> Others (please mention below)</li> </ul>
<p><b>Project Verification Criteria:</b> Optional requirements to be assessed</p>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Environmental Safeguards Standard and do-no-harm criteria</li> <li><input checked="" type="checkbox"/> Social Safeguards Standard do-no-harm criteria</li> <li><input checked="" type="checkbox"/> United Nations Sustainable Development Goals (in additional to SDG 13)</li> <li><input checked="" type="checkbox"/> CORSIA requirements</li> </ul>
<p><b>Project Verifier’s Confirmation:</b> The <i>GCC Project Verifier</i> has verified the GCC project activity and therefore confirms the following:</p>	<p>The GCC Project Verifier, Carbon Check (India) Private Limited, certifies the following with respect to the GCC Project Activity “Vyshali Wind Power project at Karnataka, India.”</p> <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> The Project Owner has correctly described the Project Activity in the Project Submission Form (version 1.3, dated 21/10/2023) including the applicability of the approved methodology [GCC methodology, GCCM001 version 3.0] and meets the methodology applicability conditions and is expected to achieve the forecasted real, measurable and additional GHG emission reductions, complies with the monitoring methodology, has appropriately conducted local and global stakeholder consultation processes and has calculated emission reductions estimates correctly and conservatively.</li> <li><input checked="" type="checkbox"/> The Project Activity is likely to generate GHG emission reductions amounting to the estimated 1,018,899 tCO<sub>2e</sub> over the crediting period, as indicated in the PSF, which are additional to the reductions that are likely to occur in absence of the Project Activity and complies with all applicable GCC rules, including ISO 14064-2 and ISO 14064-3.</li> <li><input checked="" type="checkbox"/> The Project Activity is not likely to cause any net-harm to the environment and/or society and complies with the Environmental and Social Safeguards Standard, and is likely to achieve the following labels:</li> </ul>

	<p><input checked="" type="checkbox"/> Environmental No-net-harm Label (E<sup>+</sup>)</p> <p><input checked="" type="checkbox"/> Social No-net-harm Label (S<sup>+</sup>)</p> <p><input checked="" type="checkbox"/> The Project Activity is likely to contribute to the achievement of United Nations Sustainability Development Goals (SDGs), complies with the Project Sustainability Standard, and contributes to achieving a total of 6 SDGs, with the following<sup>4</sup> SDG certification label (SDG<sup>+</sup>):</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Bronze SDG Label</li> <li><input type="checkbox"/> Silver SDG Label</li> <li><input type="checkbox"/> Gold SDG Label</li> <li><input type="checkbox"/> Platinum SDG Label</li> <li><input checked="" type="checkbox"/> Diamond SDG Label</li> </ul> <p><input checked="" type="checkbox"/> The Project Activity complies with all the applicable requirement of the GCC Program and ICAO's requirements on CORSIA Emissions Unit Eligibility Criteria and CORSIA Eligible Emissions Units, as per Clarification No 1., v1.3 paragraph 23-25, and the ACCs expected to be issued during the crediting period is likely to be CORSIA eligible and can be used by International Airlines for offsetting their emissions during all phases of CORSIA and therefore requests GCC Steering Committee to append CORSIA Certification label (C+) to this project</p> <p><input checked="" type="checkbox"/> The Project Activity complies with all the applicable GCC rules<sup>5</sup> and therefore recommends GCC Program to register the Project activity with above mentioned labels.</p>
<p><b>Project Verification Report, reference number and date of approval</b></p>	<p>Project verification report: CCIPL 1351</p> <p>Version 3.0</p> <p>Dated 25/10/2023</p>
<p><b>Name of the authorised personnel of GCC Project Verifier and his/her signature with date</b></p>	<p></p> <p>Vikash Kumar Singh, Compliance Officer</p> <p>Date:25/10/2023</p>

<sup>4</sup> SDG Certification labels: Bronze label (1 star): by achieving 2 out of 17 SDGs; Silver label (2 star): by achieving 3 out of 17 SDGs; Gold label (3 star): by achieving 4 out of 17 SDGs; Platinum label (4 star): by achieving 5 out of 17 SDGs; and Diamond label (5 star): by achieving more than 5 out of 17 SDGs.

<sup>5</sup> "GCC Rules" are defined in Project Definitions and refers to the rules and requirements set out by the GCC program related to GHG emission reductions and its voluntary certification labels and are available on the GCC Program's public website: <https://www.globalcarboncouncil.com/resource-centre.html>



# 1. PROJECT VERIFICATION REPORT

## Section A. Executive summary

M/s Vyshali Energy Private Limited has appointed the Project Verifier, Carbon Check (India) Private Ltd. (CC IPL), to perform an independent project verification of the project activity “Vyshali Wind Power project at Karnataka, India.” (hereinafter referred to as “project activity”). This report summarizes the findings of verification of the project, performed on the basis of GCC rules and requirements as well as criteria given to provide for consistent project operations, monitoring and reporting. This report contains the findings and resolutions from the project verification and a verification opinion.

The project activity is developed and owned by M/s Vyshali Energy Private Limited. M/s Vyshali Energy Private Limited and Greenko Energies Private Limited are authorized to act as the Project Owner /LOA/ in accordance with the requirements of the GCC programme as stated under paragraph 18 of the GCC Clarification No.1 version 1.3 /B01/. The purpose of project activity is to utilize clean technology to generate electricity by harnessing wind energy and supply the generated electricity to the Indian grid, which is predominantly fossil fuel based. The project activity involves the installation of 50MW wind power plant in the state of Karnataka, India. The average annual electricity supplied to grid will be of 109,500 MWh, translating into annual average emission reductions of around 101,890 tCO<sub>2</sub>e.

The project also contributes to Environmental No-net-harm Label (E+), Social No-net-harm Label (S+), CORSIA requirements (C+) and 6 United Nations Sustainable Development Goals (SDG+).

“The Project Activity complies with all the applicable requirement of the GCC Program and ICAO’s requirements on CORSIA Emissions Unit Eligibility Criteria and CORSIA Eligible Emissions Units, as per Clarification No 1., v1.3 paragraph 23-25, and the ACCs expected to be issued during the crediting period is likely to be CORSIA eligible and can be used by International Airlines for offsetting their emissions during all phases of CORSIA and therefore requests GCC Steering Committee to append CORSIA Certification label (C+) to this project”.

The purpose of the project verification is to have a thorough and independent assessment of the proposed Project Activity against the applicable GCC rules and requirements, including those specified in the Project Standard, applied methodology/methodological tools and any other requirements, in particular, the project's baseline, monitoring plan and the host Party criteria. These are verified to confirm that the project design, as documented, is sound and reasonable and meets the identified criteria. Verification requirement for all GCC projects activity is necessary to provide assurance to stakeholders of the quality of the Project Activity and its intended generation of Approved Carbon Credits (ACCs).

### Location

The project activity is implemented in Shivangi village, Vijayapura taluk (district) in the state of Karnataka, India. Details of the same are provided in section D.2 below.

### Scope of Project Verification

The project verification scope is defined as the independent and objective review of the project submission form (PSF /1/). The PSF /1/ is reviewed against the relevant criteria and decisions by the GCC, including the applied GCC approved baseline and monitoring methodology, GCCM001, version 3.0 /B02/, and allied CDM tools. The verification team has, based on the recommendations in the GCC Project Standard, Version 3.1 /B01-1/, Project Verification Standard Version 3.1 /B01-2/, Project Sustainability Standard /B01-5/ v 3.0 and Environment & Social Safeguards Standard /B01-4/ v 3.0, employed a rule-based approach, focusing on the identification of significant risks for project implementation and the generation of ACCs.

The verification activity aims to establish that the proposed project activity meets the requirements set forth in the aforementioned frameworks and standards and also fulfils applicable Legal requirements/rules of host country, National Sustainable Development Criteria and CORSIA requirements and other GCC requirements related to aspects such as project design, applicable conditions, project boundary, baseline scenarios, additionality, emission reduction, monitoring plan, local stakeholder consultation, global stakeholder consultation, GHG emission reductions (ACCs), environmental no-net harm label (E+), social no net harm label (S+), gold SDG label (SDG+), CORSIA+.

The verification is not meant to provide any consulting to the project owner. However, stated requests for clarifications and/or corrective actions may have provided input for improvement of the program design.

While carrying out the verification, CCIPL determines if the PSF complies with the requirements of the applicability conditions of the selected methodology /B02/, guidance issued by the GCC and also assess the claims and assumptions made in the PSF /1/ without limitation on the information provided by the project owner.

### Verification Process

#### Strategic risk Analysis and delineation of the Verification plan:

CCIPL employed the following Project Verification process:

1. Conflict of interest review at the time of contract review;
2. Selection of Audit Team at the time of contract review;
3. Kick-off meeting with the client;
4. Review of the draft PSF listed on GCC website for public consultation;
5. Development of the Verification plan;
6. Desktop review and evaluation of emission reduction calculations;
7. Follow-up interaction with the client; and final statement and report development.

The Verification process has utilized to gain an understanding of the:

- Project's design, GHG emission sources and reductions,
- Baseline determination and additionality,
- GHG monitoring plan,

- Environmental & Social impacts,
- Stakeholder's consultation,
- SD indicators integrated with the project and
- Verify the collection and handling of data, the calculations that lead to the results, and the means for reporting the associated data and results.

Development of the Verification Plan:

The Audit Team formally documented its Verification plan.

The Verification plan was developed based on discussion of key elements of the Verification process during the kick-off meeting and as per the criteria of engagement. Client had the opportunity to comment on key elements of this plan for Verification. Based on items discussed above and agreed upon with the client in the signed contract, the plan identified the CCIPL audit team members based on following:

- Reasonableness of the assumptions, limitations and methods used to forecast information as per GCC requirements and
- Standards of evaluation and reporting for the Verification.

It also provides an outline of the Verification process and established project deliverables. The project verification consists of the following four phases:

- I. A desk review of the project submission form.
  - A review of the data and information;
  - Cross checks between information provided in the PSF /1/ and information from sources with all necessary means without limitations to the information provided by the project owner;
- II. Follow-up interviews with project stakeholders
  - Interviews with relevant stakeholders in host country with personnel having knowledge with the project development;
  - Cross checking between information provided by interviewed personnel with all necessary means without limitations to the information provided by the project owner;
- III. Reference to available information relating to projects or technologies similar projects under verification and review based on the approved methodology /B02/ being applied, of the appropriateness of formulae and accuracy of calculations.
- IV. The resolution of outstanding issues and the issuance of the final verification report and opinion.

The Verification team confirms the contractual relationship between the Project Verifier, CCIPL and the Project Owner signed on 21/06/2022. The team assigned to the Verification meets the CCIPL's internal procedures including the GCC requirements for the team composition and competence. The Verification team has conducted a thorough contract review as per GCC and CCIPL's procedures and requirements.

The report is based on the assessment of the PSF /1/ undertaken through stakeholder consultations, application of standard auditing techniques including but not limited to document reviews and stakeholder interviews, review of the applicable/applied methodology /B02/ and their underlying formulae and calculations.

This report contains the details of the resolution of findings from the project verification which are successfully resolved by the PO to confirm the program design in the documents is sound and reasonable and meets the stated requirements and identified criteria.

### Conclusion

Carbon Check (India) Private Ltd. is of the opinion that the project activity “Vyshali Wind Power project at Karnataka, India.” In India as described in the final PSF (Version 1.3 , dated 21/10/2023) /1/ meets all relevant requirements of GCC and has correctly applied the GCC baseline and monitoring methodology GCCM001 ‘Methodology for Renewable Energy Generation Projects Supplying Electricity to Grid or Captive Consumers’ version 3.0 /B02/. The review of the PSF, supporting documentation and subsequent follow-up actions (onsite audit and interviews) have provided CCIPL with sufficient evidence to determine the fulfilment of the voluntary labels E+, S+ /B01-4/ and SDG+ with Diamond label (5 star) rating /B01-5/.

The Project Activity complies with all the applicable requirement of the GCC Program and ICAO’s requirements on CORSIA Emissions Unit Eligibility Criteria and CORSIA Eligible Emissions Units, as per Clarification No 1., v1.3 paragraph 23-25, and the ACCs expected to be issued during the crediting period is likely to be CORSIA eligible and can be used by International Airlines for offsetting their emissions during all phases of CORSIA and therefore requests GCC Steering Committee to append CORSIA Certification label (C+) to this project”.

Carbon Check (India) Private Ltd. therefore is able to recommend the project activity to the GCC Steering Committee with a request for registration.

## Section B. Project Verification team, technical reviewer and approver

### B.1. Project Verification team

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of GCC Project Verifier or outsourced entity)	Involvement in			
						Desk/document review	On-site inspection	Interviews	Project Verification findings
1.	Team Leader / Technical Expert / Local Expert / Financial Expert	IR	Agarwalla	Sanjay Kumar	CCIPL	X	X	X	X
2.	Assessor	IR	Halder	Manas	CCIPL	X	X	X	X

3.	Team Member	IR	Nayak	Kiran <sup>6</sup>	CC IPL	X	-	-	X
4.	Trainee Assessor	IR	Nadkarni	Tanvi	CC IPL	X	-	-	X
5.	Trainee Assessor	IR	Tekapso	Leslie	CC IPL	X	-	-	X
6.	Trainee Assessor	IR	Shirke	Rishika <sup>7</sup>	CC IPL	X	X	X	X

## B.2. Technical reviewer and approver of the Project Verification report

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of GCC Project Verifier or outsourced entity)
1.	Technical reviewer / Financial Expert	IR	Ranganathan	Seshan	CC IPL
2.	Approver	IR	Singh	Vikash Kumar	CC IPL

## Section C. Means of Project Verification

### C.1. Desk/document review

The report is based on the assessment of the initial PSF/1-a/ and final PSF/1-b/ undertaken through verification of information using the source provided by the project owner, stakeholder consultations, application of standard auditing techniques including but not limited to desk review, follow up actions (e.g., on site visit, interviews) and also the review of the applicable approved methodological and relevant tools, guidance and GCC decisions. Additionally, the cross checks were performed for information provided in the PSF using information from sources other than the verification sources, the verification team's sectoral or local expertise and, if necessary, independent background investigations

List of all documents reviewed or referenced during the project verification is provided in Appendix-3.

### C.2. On-site inspection

Duration of on-site inspection: 28/12/2022				
No.	Activity performed on-site	Site location	Date	Team member
1.	Discussions and review of: <ul style="list-style-type: none"> <li>Project Design</li> <li>Project Technology</li> <li>Project boundary</li> <li>Applicability of GCC methodology</li> <li>Environmental Management Plan/ EIA</li> <li>Local stakeholders meeting process</li> <li>Management structure with Roles and Responsibilities</li> <li>Project implementation schedule</li> </ul>	Village: Shivangi, District: Vijayapura, State: Karnataka, India.	28/12/2022	Sanjay Kumar Agarwalla,  Manas Halder, Rishika Shirke

<sup>6</sup> Worked until 05/09/2023

<sup>7</sup> Worked until 31/08/2023

## Project Verification Report

	<ul style="list-style-type: none"> <li>• Pre project (existing) scenario to meet the energy (heat and electricity) demand</li> <li>• Monitoring Plan</li> <li>• Socio-economic Impacts of the project activity</li> <li>• Sustainability aspects of the project (SDGs)</li> <li>• Baseline Scenarios and alternatives</li> <li>• Project additionality</li> </ul> <p>Emission reduction calculations</p>			
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### C.3. Interviews

No.	Interview			Date	Subject	Team member
	Last name	First name	Affiliation			
1.	Thirupathamma	Arla	Zenith Energy	28/12/2022	Discussion on project implementation, monitoring, Environmental impact, Management structure with Roles and Responsibilities, Socio-economic Impacts of the project activity Sustainability aspects of the project, local stakeholders meeting, legal ownership of the project activity	Sanjay Kumar Agarwalla, Manas Halder, Rishika Shirke
2.	Betageri	Umesh	Senior Manager (VEPL)			
3.	R. Naik	Sunil	Manager (VEPL)			
4.	H. S	Ravi	VEPL			
5.	K.S.	Nagaral	VEPL			
6.	Ganganavar	Ashok	Local stakeholder		Environment and Social impacts of the project	
7.	S. Makani	Aadeyppa	Local stakeholder		Environment and Social impacts of the project	
8.	Hosur	Sangappa	Local Stakeholder		Environment and Social impacts of the project	
9.	Awati	Govesh	Local Stakeholder		Environment and Social impacts of the project	

### C.4. Sampling approach

No sampling approach has been used for this project activity verification.

### C.5. Clarification request (CLs), corrective action request (CARs) and forward action request (FARs) raised

Areas of Project Verification findings	Applicable to Project Types	No. of CL	No. of CAR	No. of FAR
<b>Green House Gas (GHG)</b>				
Identification and Eligibility of project type	A <sub>1</sub> , A <sub>2</sub> , B <sub>1</sub> , B <sub>2</sub>	-	-	-
General description of project activity	A <sub>1</sub> , A <sub>2</sub> , B <sub>1</sub> , B <sub>2</sub>	1	1	-
Application and selection of methodologies and standardized baselines	A <sub>1</sub> , A <sub>2</sub> , B <sub>1</sub> , B <sub>2</sub>	-	-	-
- Application of methodologies and standardized baselines	A <sub>1</sub> , A <sub>2</sub> , B <sub>1</sub> , B <sub>2</sub>	-	2	-
- Deviation from methodology and/or methodological tool	A <sub>1</sub> , A <sub>2</sub> , B <sub>1</sub> , B <sub>2</sub>	-	-	-
- Clarification on applicability of methodology, tool and/or standardized baseline	A <sub>1</sub> , A <sub>2</sub> , B <sub>1</sub> , B <sub>2</sub>	-	-	-
- Project boundary, sources and GHGs	A <sub>1</sub> , A <sub>2</sub> , B <sub>1</sub> , B <sub>2</sub>	-	-	-
- Baseline scenario	A <sub>1</sub> , A <sub>2</sub> , B <sub>1</sub> , B <sub>2</sub>	2	-	-
- Demonstration of additionality including the Legal Requirements test	A <sub>1</sub> , A <sub>2</sub> , B <sub>1</sub> , B <sub>2</sub>	1	1	-
- Estimation of emission reductions or net anthropogenic removals	A <sub>1</sub> , A <sub>2</sub> , B <sub>1</sub> , B <sub>2</sub>	1	2	-
- Monitoring plan	A <sub>1</sub> , A <sub>2</sub> , B <sub>1</sub> , B <sub>2</sub>	2	-	-
Start date, crediting period and duration	A <sub>1</sub> , A <sub>2</sub> , B <sub>1</sub> , B <sub>2</sub>	-	-	-
Environmental impacts	A <sub>1</sub> , A <sub>2</sub> , B <sub>1</sub> , B <sub>2</sub>	-	-	-
Local stakeholder consultation	A <sub>1</sub> , A <sub>2</sub> , B <sub>1</sub>	-	1	-
Approval & Authorization- Host Country Clearance	A <sub>1</sub> , A <sub>2</sub> , B <sub>1</sub> , B <sub>2</sub>	-	-	-
Project Owner- Identification and communication	A <sub>1</sub> , A <sub>2</sub> , B <sub>1</sub> , B <sub>2</sub>	-	-	-
Global stakeholder consultation	A <sub>1</sub> , A <sub>2</sub> , B <sub>1</sub>	-	-	-
Others (please specify)	A <sub>1</sub> , A <sub>2</sub> , B <sub>1</sub> , B <sub>2</sub>	-	1	-
<b>VOLUNTARY CERTIFICATION LABELS</b>				
Environmental Safeguards (E <sup>+</sup> )	A <sub>1</sub> , A <sub>2</sub> , B <sub>1</sub>	1	-	-
Social Safeguards (S <sup>+</sup> )	A <sub>1</sub> , A <sub>2</sub> , B <sub>1</sub>	-	-	-
Sustainable development Goals (SDG <sup>+</sup> )	A <sub>1</sub> , A <sub>2</sub> , B <sub>1</sub>	1	-	-
Authorization on Double Counting from Host Country (only for CORSIA)	A <sub>1</sub> , A <sub>2</sub> , B <sub>1</sub>	-	-	-
CORSIA Eligibility (C <sup>+</sup> )		-	-	1
<b>Total</b>		10	8	1

## Section D. Project Verification findings

### D.1. Identification and eligibility of project type

<b>Means of Project Verification</b>	DR, I
<b>Findings</b>	No findings pertaining to this section.
<b>Conclusion</b>	The Verification team reviewed the PSF /1/ and confirms that the Project Owner determines the type of proposed GCC project activity as Type A2. As per §11 of GCC Project Standard (version 03.1) /B01-1/, "These types of projects are prompt-start and had already started their operations as of 5 <sup>th</sup> July 2020. Their start date of operations shall be after 1 <sup>st</sup> January 2016 but before 5 <sup>th</sup> July 2022. The start date of the Crediting Period for such GCC Project Activities shall be on or after 1 Jan 2016 but not more than one year after the start date of the operations of the GCC Project Activity." Furthermore, as per §03 (c), (iv) of GCC clarification no.01 "The deadline

	<p>for submission of A2 projects has been extended. As per clarification, A2 type projects are required to make initial submission to GCC program, for uploading for global stakeholder consultation, prior to 05/07/2022” /B01/.</p> <p>The proposed project activity has started its operations on 28/07/2016, the start date of crediting period is 28/07/2016 and it was published for global stakeholder consultation from 26/10/2022 to 09/11/2022. The project activity was submitted to GCC on 23/06/2022.</p> <p>The start date of the project activity has been duly verified against the commissioning report /5/ and found to be acceptable by the verification team. This complies with the requirement of §11 of the GCC Project Standard (version 03.1) including GCC Clarification NO. 01 /B01-1/ and § 25 (b) of GCC Project Verification Standard (version 03.1) /B01-2/ and hence the determined project activity type i.e. Type A2 is found to be acceptable by the verification team.</p> <p>Furthermore, the project verification team checked the other GHG programmes like, Clean Development Mechanism (CDM) Registry /B13/, VERRA Registry /B14/, and Gold Standard Registry /B15/, for the information regarding the consistency of the title of the project activity, GPS coordinates, Legal Ownership of the Project activity to determine if the project was part of any other GHG Program prior to commencement of this verification. It was confirmed that the project owner has not submitted the said project activity under any other GHG program apart from GCC.</p>
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## D.2. General description of project activity

<b>Means of Project Verification</b>	DR, I
<b>Findings</b>	CL 02 and CAR 02 were raised and closed successfully. Please refer to Appendix 4 for further details.
<b>Conclusion</b>	<p>The description of the project activity contained in the PSF /1-b/ can be considered transparent, detailed and provides a clear overview of the project. The same was confirmed by means of document review and interviews to verify the accuracy and completeness of the project description.</p> <p>Vyshali Wind Power project at Karnataka, India. is a Wind Power Project with total installed capacity of 50 MW. The purpose of this project activity is to generate electricity by harnessing wind energy and supply the generated electricity to the connected Indian grid. The project verification team has confirmed the same by cross verifying the commissioning report /5/, power purchase agreement /6/ and physical verification of project site /28/. 25 WTGs of Gamesa make, G97 Model with a rated capacity of 2.00 MW are involved in the project to produce the total project capacity of 50 MW with an expected lifetime of 25 years. The same has also been confirmed from the technical specifications provided by the manufacturer /10/.</p> <p>The project activity is the green field activity, which involves installation of new WTGs at the project facility. As confirmed during the site visit and discussion with the project owner, there was no renewable energy operating prior to the implementation of the said project activity. The power generation from the project activity replaces the equal amount of power which would otherwise have been supplied from the fossil fuel dominated grid. Thus, project activity helps in an average annual emission reduction of 101,890 tCO<sub>2</sub>e/year for a period of 10 years with an annual electricity generation estimated at 109,500 MWh. The same has been crosschecked from the actual generation records /9/ during the physical onsite visit and is found to be acceptable.</p>



The project activity is implemented in Shivangi village, Vijayapura taluk (district) in the state of Karnataka, India. The geographic co-ordinates for the project activity are:

Sr. No.	Location ID	Latitude (N)		Longitude (E)	
1.	N39A	16°46'30.2"	16.775061°	75°53'41.1"	75.894755°
2.	N39	16°46'41.5"	16.778198°	75°53'42.9"	75.895259°
3.	N40	16°46'51.0"	16.780833°	75°53'44.0"	75.895553°
4.	N40A	16°47'02.6"	16.784057°	75°54'03.0"	75.900821°
5.	N26A	16°47'19.7"	16.788794°	75°52'20.3"	75.872306°
6.	N28	16°47'42.0"	16.794996°	75°52'23.7"	75.873255°
7.	N30A	16°48'20.4"	16.80567°	75°52'43.1"	75.878636°
8.	N33A	16°49'09.1"	16.819184°	75°52'41.0"	75.878061°
9.	N35	16°49'49.0"	16.830271°	75°53'12.0"	75.886677°
10.	N52	16°48'38.0"	16.810549°	75°55'10.0"	75.919433°
11.	N52A	16°48'24.8"	16.806897°	75°55'15.7"	75.921021°
12.	N53A	16°48'15.3"	16.804242°	75°55'16.8"	75.921332°
13.	N53B	16°48'05.2"	16.801453°	75°55'14.2"	75.920618°
14.	N53	16°47'44.9"	16.795802°	75°55'10.4"	75.919541°
15.	N54A	16°47'22.0"	16.78944°	75°55'24.0"	75.923327°
16.	N55B	16°46'38.9"	16.777463°	75°55'01.4"	75.917057°
17.	N55	16°46'23.4"	16.773173°	75°55'03.9"	75.917735°
18.	N55A	16°46'54.6"	16.781831°	75°55'12.2"	75.920067°
19.	N54	16°47'06.2"	16.785046°	75°55'11.0"	75.919708°
20.	N51A	16°49'27.0"	16.824155°	75°55'22.3"	75.92285°
21.	N51	16°49'11.5"	16.819849°	75°55'22.4"	75.92289°
22.	N51D	16°49'00.1"	16.816681°	75°55'13.4"	75.920379°
23.	N51B	16°49'46.8"	16.829676°	75°55'46.0"	75.929449°
24.	N51C	16°49'55.9"	16.832204°	75°55'41.3"	75.928127°
25.	N48A	16°49'59.7"	16.833235°	75°54'42.7"	75.911865°

The same was confirmed by the measurement of co-ordinates using google earth software and GPS at the project site. Furthermore, the WTG identification numbers were cross checked with the commissioning certificate /5/ of the project activity and were found appropriate.

The verification team confirms that project owner has described the GHG emission-reduction activity, including schematics, specifications and a description of how the project reduces GHG emissions. The same is in accordance with §36 of Project Standard Version 03.1 and cross checked with PSF /1/. Furthermore, the Project Activity is a voluntary action by the project owner as confirmed by the verification team upon review of the PSF /1/ and on-site visit interviews /28/.

As stated in the PSF /1/, the project activity also voluntarily contributes to Environmental No-net-harm Label (E+), Social No-net-harm Label (S+) and 6 United Nations Sustainable Development Goals (SDG+).

As per the PSF /1/, the start date of the Project Activity is 28/07/2016 (Start date of operation of the Project). The same is in accordance with requirements of §38 of

	<p>Project Standard (version 03.1) /B01-1/. The project verification team confirmed the same from SCADA records during the physical onsite visit /28/ as well as the commissioning certificates /5/.</p> <p>The crediting period is a fixed crediting period of 10 years from 28/07/2016 to 27/07/2026. This is cross checked with the PSF /1/ and conforms with the requirements of §39 and §40 of Project Standard Version 03.1 /B01-1/.</p> <p>CC IPL verification team is therefore able to confirm that the description of the proposed Project Activity in the PSF is accurate and complete and it provides an clear understanding of the Project Activity. The same is found to be acceptable.</p> <p>Furthermore, the verification team cross checked the other GHG programmes like Clean Development Mechanism (CDM) Registry /B13/, VERRA Registry /B14/, Gold Standard Registry /B15/, and voluntary non-GHG Programs like I-REC/B17/ Renewable Energy Certificate (REC) Mechanism /B16/ in India for the information regarding the consistency of the title of the project activity , GPS coordinates, Legal Ownership of the Project activity to determine if the project was part of any other GHG Program prior to commencement of this verification. It was confirmed that the project owner has not submitted the said project activity under any other GHG program apart from GCC.</p>
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### D.3. Application and selection of methodologies and standardized baselines

#### D.3.1 Application of methodology and standardized baselines

<b>Means of Project Verification</b>	DR, I								
<b>Findings</b>	CL 03, CAR 03 and CAR 04 were raised and closed successfully. Please refer to Appendix 4 for further details.								
<b>Conclusion</b>	<p>The GCC methodology applied is GCCM001, version 3.0 /B02/. It is applicable to grid-connected electricity generation from renewable sources. Applicability of the methodology was confirmed by means of interviews with the PO representatives and document review.</p> <p>The applied methodology is correctly quoted and is identical to the version available on the GCC website. The applied methodology version of the baseline and monitoring methodology /B02/ is valid at the time of submission of the PSF for global stakeholder consultation carried on 25/01/2022 /18/. All applicability criteria in the methodology are assessed in the below table:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #e0e0e0;">Applicability criteria of the methodology (GCCM001, version 3.0)</th> <th style="background-color: #e0e0e0;">Justification in the PSF</th> <th style="background-color: #e0e0e0;">Project verifier assessment</th> </tr> </thead> <tbody> <tr> <td style="background-color: #e0e0e0;"> <p><b>Paragraph 9 of the applied methodology states that:</b></p> <p>The project activities eligible under this methodology aim to build and operate a new USPP or new DPPs, which are subject to following eligibility conditions.</p> <p>(a) The renewable energy generation projects shall supply electricity to user(s),</p> </td> <td style="background-color: #e0e0e0;"> <p>This criterion is applicable, as the project employs wind power generation technology and supply generated electricity to Indian Grid.</p> </td> <td style="background-color: #e0e0e0;"> <p>The project activity is a greenfield project which involves the installation of WTG so as to harness wind energy to generate electricity. The electricity thus generated by installation of a new grid-connected renewable power generation facility (i.e. 50 MW Wind power</p> </td> </tr> </tbody> </table>			Applicability criteria of the methodology (GCCM001, version 3.0)	Justification in the PSF	Project verifier assessment	<p><b>Paragraph 9 of the applied methodology states that:</b></p> <p>The project activities eligible under this methodology aim to build and operate a new USPP or new DPPs, which are subject to following eligibility conditions.</p> <p>(a) The renewable energy generation projects shall supply electricity to user(s),</p>	<p>This criterion is applicable, as the project employs wind power generation technology and supply generated electricity to Indian Grid.</p>	<p>The project activity is a greenfield project which involves the installation of WTG so as to harness wind energy to generate electricity. The electricity thus generated by installation of a new grid-connected renewable power generation facility (i.e. 50 MW Wind power</p>
Applicability criteria of the methodology (GCCM001, version 3.0)	Justification in the PSF	Project verifier assessment							
<p><b>Paragraph 9 of the applied methodology states that:</b></p> <p>The project activities eligible under this methodology aim to build and operate a new USPP or new DPPs, which are subject to following eligibility conditions.</p> <p>(a) The renewable energy generation projects shall supply electricity to user(s),</p>	<p>This criterion is applicable, as the project employs wind power generation technology and supply generated electricity to Indian Grid.</p>	<p>The project activity is a greenfield project which involves the installation of WTG so as to harness wind energy to generate electricity. The electricity thus generated by installation of a new grid-connected renewable power generation facility (i.e. 50 MW Wind power</p>							

	<p>either grid or a specific identified user. The project activity will displace electricity from an electricity distribution system that is or would have been supplied by from a national or a regional grid (grid hereafter); the following renewable energy generation technologies qualify under this methodology: (i) Solar Photovoltaic; (ii) On-shore or Off-shore Wind; (iii) Tidal; (iv) Wave</p>		<p>project) is sold to the Indian Grid.</p> <p>In the pre project scenario the electricity was supplied to the grid predominantly by fossil fuel dominated grid connected power plants.</p> <p>CCPIL project verification team has confirmed the same from the contract between the project owner and the technology provider /10/, power purchase agreement /6/, as well as the commissioning certificates /12/. The said criterion is fulfilled by the project activity and hence the methodology is applicable to the project activity.</p>
	<p>(b) The project activities can also involve setting up and implementation of a BESS along with the renewable energy generation plant.</p>	<p>Not applicable as the project activity doesn't involve setting up and implementation of a BESS.</p>	<p>The project activity is a, Greenfield project, which involves the installation of a new grid- connected renewable power generation facility (i.e. 50 MW Wind power project).</p> <p>The project activity design does not involve setting up of battery energy storage systems (BESS). CCPIL project verification team confirmed the same during the onsite visit /28/.</p> <p>Hence this condition is not applicable to the project activity.</p>
	<p>(c) The project activity wherein a BESS has been deployed, can either be a greenfield installation wherein the BESS had been conceptualized along with the renewable energy generation unit or may be</p>	<p>Not applicable as the project activity didn't deploy a BESS.</p>	<p>The project activity is a, Greenfield project, which involves the installation of a new grid- connected renewable power generation facility (i.e. 50 MW Wind power project).</p>

	retrofitted into an existing setup of renewable energy project, whether or not registered with GCC.		<p>The project activity design does not involve setting up of battery energy storage systems (BESS). CCPIL project verification team confirmed the same during the onsite visit /28/.</p> <p>Hence this condition is not applicable to the project activity.</p>
	(d) In case the Project Owners want to claim carbon credits due to retrofit of BESS into existing renewable energy generation unit, they would need to demonstrate that historically the renewable energy unit was subject to curtailed output due to low grid stability or capacity limitation <sup>3</sup> in the grid infrastructure for handling the increased generation. This must be through evidence of existence of technical and regulatory/commercial constraints.	Not applicable as the project activity didn't deploy a BESS.	<p>The project activity is a, Greenfield project, which involves the installation of a new grid- connected renewable power generation facility (i.e. 50 MW Wind power project).</p> <p>The project activity design does not involve setting up of battery energy storage systems (BESS). CCPIL project verification team confirmed the same during the onsite visit /28/.</p> <p>Hence this condition is not applicable to the project activity.</p>
	(e) The project activities shall not involve combined heat and power (co-generation) systems.	This criterion is not applicable as project activity generates electricity and does not involve combined heat and power (co-generation) system.	<p>The project activity is a, Greenfield project, which involves the installation of a new grid- connected renewable power generation facility (i.e. 50 MW Wind power project).</p> <p>The project activity design does not involve combined heat and power (co-generation) system. CCPIL project verification team confirmed the same during the onsite visit /28/.</p>

			Hence this condition is not applicable to the project activity.
	(f) The project activities shall not involve co-firing of fossil fuel of any kind.	This criterion is not applicable as the project does not involve co-firing of fossil fuel of any kind.	<p>The project activity is a, Greenfield project, which involves the installation of a new grid- connected renewable power generation facility (i.e. 50 MW Wind power project).</p> <p>The project activity design does not involve co-firing of fossil fuel of any kind. CCPIL project verification team confirmed the same during the onsite visit /28/.</p> <p>Hence this condition is not applicable to the project activity.</p>
	(g) The project activities may have consumption of electricity (grid on on-site generation) for site offices.	This criterion is applicable as project may have consumption of electricity (grid on onsite generation) for site offices during maintenance	<p>The project activity is a, Greenfield project, which involves the installation of a new grid- connected renewable power generation facility (i.e. 50 MW Wind power project).</p> <p>The project activity does consume electricity at the site office during maintenance. CCPIL project verification team confirmed the same during the onsite visit /28/, interviews with site personnel as well as from the records maintained for onsite electricity consumption.</p> <p>Hence this condition is applicable to the project activity.</p>
(h) Distributed Power Plants DPPs that supply electricity also for domestic, commercial or industrial captive purposes either wholly or in addition to	Not applicable as project is a Utility scale power plant (USPP).	The project activity is a, Greenfield project, which involves the installation of a new grid- connected renewable power generation facility (i.e. 50 MW Wind power	

	<p>supply to grid, shall demonstrate that grid connection was available on the site before the implementation of project activity.</p>		<p>project), which is a utility scale power project.</p> <p>CCPIL project verification team confirmed the same during the onsite visit /28/.</p> <p>As the project activity is a Utility scale power plant (USPP), the said condition is not applicable.</p>
	<p>(i) Under no condition would the battery storage system (BESS) be charged from the grid except in case of emergency situations like deep discharge or exceptional operational situations due to requirements from regulatory authorities in order to safeguard the safety and operational integrity of the connected grid system. BESS which consumes grid power or fossil fuel-based captive power for auxiliary load associated with BESS setup and employ cooling and/or fire suppression systems based on refrigerants or clean agents with the global warming potential (e.g. Hydrofluorocarbon (HFC) or Chlorofluorocarbon (CFC)) are not included under this methodology.</p>	<p>Not applicable as the project activity didn't deploy a BESS.</p>	<p>The project activity is a, Greenfield project, which involves the installation of a new grid- connected renewable power generation facility (i.e. 50 MW Wind power project).</p> <p>The project activity does not deploy a battery energy storage system (BESS). CCPIL project verification team confirmed the same during the onsite visit /28/.</p> <p>Hence this condition is not applicable to the project activity.</p>
	<p><b>Tool 01: Tool for the demonstration and assessment of additionality; Version 7.0</b></p>	<p><b>Justification in the PSF</b></p>	<p><b>Project verifier Assessment</b></p>
<p><b>Paragraph 9 states that:</b></p> <p>The use of the “Tool for the demonstration and assessment of additionality” is not mandatory for project participants when proposing new methodologies. Project participants may propose</p>	<p>Since the applied methodology is not a new methodology, the project proponent has applied this tool for the demonstration of additionality in compliance with the</p>	<p>The project activity applies an approved GCC methodology i.e., GCCM001 “Methodology for Renewable Energy Generation Projects Supplying Electricity to Grid or Captive Consumers”, version 3.0</p>	

	<p>alternative methods to demonstrate additionality for consideration by the Executive Board. They may also submit revisions to approved methodologies using the additionality tool.</p>	<p>tool. Hence, this tool is applicable</p>	<p>/B02/ and no new methodology is proposed.</p> <p>Hence this condition is applicable to the project activity.</p>
	<p><b>Paragraph 10 states that:</b></p> <p>Once the additionally tool is included in an approved methodology, its application by project participants using this methodology is mandatory.</p>	<p>In line with the methodology requirement, Project developer has applied this tool for the demonstration of additionality assessment. Hence, this tool is applicable</p>	<p>The said tool is included in the applied methodology GCCM001, version 3.0 /B02/.</p> <p>Hence, this condition is found to be met.</p>
	<p><b>Tool 07: Tool to calculate the emission factor for an electricity system; Version 7.0</b></p>	<p><b>Justification in the PSF</b></p>	<p><b>Project verifier Assessment</b></p>
	<p><b>Paragraph 3 states that:</b></p> <p>This tool may be applied to estimate the OM, BM and/or CM when calculating baseline emissions for a project activity that substitutes grid electricity that is where a project activity supplies electricity to a grid or a project activity that results in savings of electricity that would have been provided by the grid (e.g., demand-side energy efficiency projects).</p>	<p>This condition is applicable. OM, BM and CM are estimated using the Tool under section B.6.1 for calculating baseline emissions</p>	<p>The project activity is a, Greenfield project, which involves the installation of a new grid- connected renewable power generation facility (i.e. 50 MW Wind power project). The project activity involves electricity generation by harnessing wind energy which is then supplied to the Indian Grid.</p> <p>In the absence of this project activity, same amount of electricity would have been generated by the operation of existing/proposed grid connected power plants, predominantly fossil fuel based.</p> <p>The baseline emissions are calculated from electricity supplied to the grid by the project activity multiplied with emission factor of the Indian grid, which is calculated using OM, BM and CM using this tool. The same has</p>

			<p>been elaborated upon in section D.3.6 of this report.</p> <p>Hence this condition is applicable to the project activity.</p>
	<p><b>Paragraph 4 states that:</b></p> <p>Under this tool, the emission factor for the project electricity system can be calculated either for grid power plants only or, as an option, can include off-grid power plants. In the latter case, two sub-options under the step 2 of the tool are available to the project participants, i.e. option IIa and option IIb. If option IIa is chosen, the conditions specified in "Appendix 1: Procedures related to off-grid power generation" should be met. Namely, the total capacity of off-grid power plants (in MW) should be at least 10 per cent of the total capacity of grid power plants in the electricity system; or the total electricity generation by off-grid power plants (in MWh) should be at least 10 per cent of the total electricity generation by grid power plants in the electricity system; and that factors which negatively affect the reliability and stability of the grid are primarily due to constraints in generation and not to other aspects such as transmission capacity.</p>	<p>The project activity is a grid-Connected wind Power project. Estimation of OM &amp; BM has been prepared and published. In India, Central Electricity Authority (CEA), Government of India provides this data, and accordingly the same has been used.</p> <p>The latest CO<sub>2</sub> Baseline Database for the Indian Power Sector, Version 17, October 2021, published by Central Electricity Authority (CEA), Government of India has been used for the calculation of emission factor.</p> <p>The above CO Baseline Database follows the "Tool to calculate the emission factor for an electricity system" Version 07.0.</p>	<p>The project activity has chosen the option to calculate the emission factor for grid power plants only by referring to the data published by CEA. This is found to be acceptable by the project verification team.</p> <p>The point has been assessed in detail under section D.3.6 of the report.</p>
	<p><b>Paragraph 5 states that:</b></p> <p>In case of CDM projects the tool is not applicable if the project electricity system is located partially or totally in an Annex I country.</p>	<p>No portion of the Project Electricity system (i.e. Indian Grid) is in an Annex I country</p>	<p>The project activity is situated in India, which is not Annex I country, hence the condition is not applicable.</p>
	<p><b>Paragraph 6 states that:</b></p> <p>Under this tool, the value applied to the CO<sub>2</sub> emission factor of biofuels is zero.</p>	<p>No biofuels are used.</p>	<p>The project activity is a, Greenfield project, which involves the installation of a new grid- connected</p>



			<p>renewable power generation facility (i.e. 50 MW Wind power project) and does not involve biofuels. The same was confirmed from power purchase agreement /6/ and site visit /28/.</p> <p>Hence the condition is not applicable.</p>
	<b>TOOL 27: Investment analysis; Version 11.0</b>	<b>Justification in the PSF</b>	<b>Project verifier Assessment</b>
	<b>Paragraph 2 states that</b>	Project activity applies “Tool for the demonstration and assessment of additionality”. Hence, this tool is applicable.	<p>The project activity utilises the methodological tool “Tool 01: Tool for the demonstration and assessment of additionality”, version 07 /B04/.</p> <p>Hence this condition is applicable to the project activity and found to be met.</p>
	<b>Paragraph 3 states that:</b>	Not applicable The applied approved baseline and monitoring methodology does not contain requirements for the investment analysis that are different from those described in this methodological tool. Hence, not applicable	<p>The applied methodology, GCCM001 version 3.0 /B02/ does not contain requirements for investment analysis which are different from that specified in the tool.</p> <p>Hence the condition is not applicable.</p>
	<b>TOOL 24: Common Practice; Version 3.1</b>	<b>Justification in the PSF</b>	<b>Project verifier Assessment</b>
<b>Paragraph 3 states that:</b>	Project activity applies “Tool for the demonstration and	The project activity utilises the methodological tool “Tool	

	<p>This methodological tool is applicable to project activities that apply the methodological tool “Tool for the demonstration and assessment of additionality”, the methodological tool “Combined tool to identify the baseline scenario and demonstrate additionality”, or baseline and monitoring methodologies that use the common practice test for the demonstration of additionality.</p>	<p>assessment of additionality”. Hence, this tool is applicable.</p>	<p>01: Tool for the demonstration and assessment of additionality”, version 07.</p> <p>Hence this condition is applicable to the project activity and found to be met.</p>
	<p><b>Paragraph 4 states that:</b></p> <p>In case the applied approved baseline and monitoring methodology defines approaches for the conduction of the common practice test that are different from those described in this methodological tool, the requirements contained in the methodology shall prevail.</p>	<p>Not applicable</p> <p>The applied approved baseline and monitoring methodology does not define any different approaches for the conducting of common practice test from those described in this methodological tool</p>	<p>The applied methodology, GCCM001 version 3.0 /B02/ does not contain approaches for conducting common practice test which are different from that specified in the tool.</p> <p>Hence the condition is not applicable.</p>

### D.3.2 Clarification on applicability of methodology, tool and/or standardized baseline

<b>Means of Verification</b>	<b>Project</b>	DR, I
<b>Findings</b>	-	
<b>Conclusion</b>	No further clarifications were sought as the applicability criteria of methodology and the associated tools was found to be fulfilled.	

### D.3.3 Project boundary, sources and GHGs

<b>Means of Verification</b>	<b>Project</b>	DR, I
<b>Findings</b>	-	
<b>Conclusion</b>	<p>As per §12 of the applied methodology GCCM001, version 3.0 /B-02/, the project boundary is stated as “The spatial extent of the project boundary includes the project power plant, BESS (where deployed) and all power plants connected physically to the electricity system that the GCC project power plant or distributed type power generation devices are connected to”.</p> <p>Section B.3 of the PSF /01/ clearly depicts the project boundary along with a pictorial representation. The verification team conducted desk review of the implemented project to confirm the appropriateness of the project boundary identified and the same was found to be in conformity with the applied methodology /B02/. Furthermore, the physical boundary of the project activity identified by the project owner has been cross-verified during site visit /7/ and duly verified from the</p>	

	<p>commissioning certificates for WTGs /5/ and power purchase agreement /6/. The same was found to be appropriate and acceptable.</p> <p>The verification team also confirmed that all GHG sources required by the methodology have been included within the project boundary. It was assessed that no emission sources related to project activity will cause any deviation from the applicability of the methodology or accuracy of the emission reductions.</p> <p>The verification team therefore confirms that the identified boundary and the selected emissions sources are justified for the project activity.</p>
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#### D.3.4 Baseline scenario

<b>Means of Project Verification</b>	DR, I
<b>Findings</b>	-
<b>Conclusion</b>	<p>As per §13 of the applied methodology GCCM001, version 3.0/B-02/, the baseline scenario is the electricity delivered to the grid by the project activity that otherwise would have been generated by the operation of grid-connected power plants and by the addition of new generation sources into the grid.</p> <p>The Project activity involves generation of electricity by harnessing wind energy and selling it to the Indian grid. The same was confirmed through the power purchase agreement /6/ and commissioning report /5/. In the absence of this project activity, same amount of electricity would have been generated by the operation of existing/proposed grid connected power plants, predominantly fossil fuel based.</p> <p>The verification team confirms that all assumptions and data used by the project participants are listed in the PSF, including their references and sources. All relevant national and/or sectoral policies and circumstances are considered and listed in the PSF /1/. Furthermore, the verification team also concludes that the identified baseline scenario reasonably represents what would occur in the absence of the project activity.</p> <p>The baseline scenario in the PSF/1/ is reported as the supply of electricity to grid and thereby displacement of electricity from the electricity distribution system connected to the Indian Grid. The baseline scenario applied in the PSF was compared with the requirements of the baseline described in the applied methodology and found to be consistent. Therefore, the verification team also concludes that the identified baseline scenario reasonably represents what would occur in the absence of the project activity and is found to be acceptable.</p>

#### D.3.5 Demonstration of additionality

<b>Means of Project Verification</b>	DR, I
<b>Findings</b>	CL 07 and CAR 05 were raised and closed successfully. Please refer Appendix 4 for further details.
<b>Conclusion</b>	<p>Project Owner has described the Demonstration of additionality according to the GCC Project Standard Version 03.1 /B01/ and the applied methodology GCCM001, version 3.1 and relevant methodological tools.</p> <p>In section B.5 of the PSF /1-b/, two components are applied for the demonstration of additionality:</p> <ul style="list-style-type: none"> <li>- A Legal Requirement Test</li> </ul>

	<p style="text-align: center;">- Additionality Test</p> <p><u>Legal Requirement:</u></p> <p>The project activity is a Type A project and requires undergoing a Legal Requirement Test. The relevant national acts and regulations pertaining to generation of energy in the host country i.e., India are Electricity Act 2003 /B09/, National Electricity Policy 2005 /B09/, National Tariff Policy 2006 /B19/, Integrated Energy Policy 2006/B11/, National Action Plan on Climate Change (NAPCC) 2008 /12/ verified by the assessment team.</p> <p>It was confirmed that there are no enforced laws, statutes, regulations, court orders, environmental-mitigation agreements, permitting conditions or other legally binding mandates requiring its implementation, or requiring the implementation of a similar technology/measure that would achieve equivalent levels of GHG emission reductions. The assessment team assessed the relevant regulations of the host country to confirm the requirements and also confirmed based on the local expertise by the verification team the project is not implemented to meet any legal requirement.</p> <p>The project activity is therefore voluntary in nature and hence is additional as per paragraph 46 of GCC Project Standard V3.1 /B01/ and passes the legal requirement test.</p> <p><u>Additionality Test:</u></p> <p>To cover this requirement from the GCC Project Standard 3.1, section 6.4.8, paragraph 45 and as per the applied methodology GCCM001 Version 3.0, additionality of the project activity is demonstrated and assessed using the latest version of Tool 01: Tool for the demonstration and assessment of additionality” Version 7.0.</p> <p>The PO has adopted the stepwise approach for demonstrating and assessing the additionality of the project activity as follows:</p> <p><b><i>Step 0: Demonstration whether the proposed project activity is the first-of-its-kind</i></b></p> <p>The project activity is a large-scale wind power project in India. This is not the first such project to be installed in the country and therefore project activity does not meet this criterion.</p> <p><b><i>Step 1: Identification of alternatives to the project activity consistent with current laws and regulations</i></b></p> <p><b><i>Sub-step 1a: Define alternatives to the project activity</i></b></p> <p>Alternative 1: The proposed project activity not undertaken as a GCC project activity. Alternative 2: Continuation of the present situation, i.e., the power generated from the project activity will be fed into India National Grid.</p> <p><b><i>Sub-step 1b: Consistency with mandatory laws and regulations</i></b></p> <p>Both the alternatives are consistent with the laws and regulations of India. The environmental regulations, legislations and policy guidelines in respect to the project activity are governed by various regulatory agencies. The principal environmental regulatory agency in India is Ministry of Environment, Forest and Climate Change (MoEF &amp;CC), Delhi supported by Central Pollution Control Board (CPCB).</p>
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The wind Power Projects are not covered under the ambit of EIA Notification, 2006. Hence, it does not require preparation of Environmental Impact Assessment Report and pursuing Environmental Clearance from Ministry of Environment, Forest and Climate Change (MoEF & CC). (Annexure-II MOEF&CC, OM on J-11013/41/2006-IA. II (I) dated 7<sup>th</sup> July 2017).

Further, MoEF & CC has included Wind Power Projects under “White category” for Consent to Establish/Operate. Newly introduced White category contains 36 industrial sectors which are practically non-polluting. There shall be no necessity of obtaining the Consent to Establish/Operate” for White category of industries. In accordance with the requirement of the Modified directions under section 18(1)(b) of the Water (P&PC) Act, 1974 and the Air (P & PC) Act, 1981 regarding harmonization of classification of industrial sectors under red/ orange/ green/ white categories by the CPCB /24/.

**Step 2: Investment analysis**

In this section it is demonstrated that the project activity is not financially feasible without the revenue from the sale of ACCs. This is demonstrated in following sections as per “Investment analysis” (Version 11.0). GSC for this project was conducted before the tool V 12.0 came into existence, So version 11 is used that has 10.55%.

The letter from Karnataka Renewable Energy Development Limited dated 20/10/2014 indicating that KREDL /9/ has allotted a total capacity of 100 MW to Ms. Vyshali Energy Pvt. Ltd is considered as Investment decision date. This was a key decision stage and also the investment decision date for the project proponent to start the project implementation despite inherent financial barriers. The additionality has been established using the data available at the time of investment decision which are mainly CERC tariff order 2014-2015/21/.

**Sub-step 2a: Determine appropriate analysis method**

Since project activity generates revenue, Option III - Benchmark Analysis has been chosen to carry out investment analysis.

**Sub-step 2b: Option III. Apply benchmark analysis**

Since the project is funded through equity and debt funds, Post Tax Equity IRR has been considered an appropriate financial indicator which will be tested against an appropriate benchmark cost of equity.

These indicators are industry accepted indicators and are commonly used for financial analysis of similar kinds of projects.

In line with para 16 of investment analysis, as the investment analysis is carried out in nominal terms and the available IRR benchmarks are in real terms, therefore, project owner has converted the real term values of benchmarks to nominal values by adding the inflation rate.

As per para 19 of investment analysis, the cost of equity is determined by selecting the values provided in the Appendix, i.e., Default values for cost of equity (expected return on equity) is presented below:

The Required return on equity (benchmark) was computed in the following means:

$$\text{Nominal Benchmark} = \{(1+\text{Real Benchmark}) * (1+\text{Inflation rate})\} - 1$$

Where:

- Default value for Real Benchmark = 10.55%, as per TOOL27, version11.0, which is the latest version available at the time of preparation of PSF

	<p>- Inflation Rate forecast for by Reserve Bank of India (RBI) i.e., Central Bank of India.</p> <p>TOOL27, version 11.0 specifies default value of expected return on equity in real terms for Energy Industries (Group 1) in India = 10.55%</p> <p>As per RBI report “Survey of Professional forecasters” dated 03 February 2015, the latest report available at the time of decision making, the 10-year mean WPI inflation forecast projected was 4.10%.</p> <p>Therefore, Benchmark is calculated as <math>\{(1+10.55\%) \times (1+4.1\%)\} - 1 = 15.08\%</math></p> <p><b>Sub-step 2c: Calculation and comparison of financial indicators</b>                  For calculation of financial indicator, all relevant costs and revenues were found to be included in the IRR sheet /3/ provided by the PO. All assumptions and estimates used for input values were checked against the relevant sources.</p> <p>GCC project activity has a less favourable Equity IRR compared to the benchmark, and hence the GCC project activity cannot be considered as financially attractive.</p> <p>The key data parameters used to calculate Equity IRR are tabulated below:</p>		
	<b>Parameter</b>	<b>Value</b>	<b>DOE assessment</b>
	Capacity	50 MW	<p>The project rated capacity i.e. 50 MW (=25*2 MW) is based on the commissioning reports /5/, and found to be consistent and thus acceptable.</p> <p>Installed capacity proposed at the time of decision making (i.e. internal management decision) and post decision making (actual implementation) is same.</p>
	PLF	25.00%	<p>Value is based on CERC RE tariff order dated 15/05/2014 /21/.</p> <p>To further cross-check the robustness of the PLF, validation team has cross-checked the actual generation of the WTGs of the project activity to ascertain the conformity of the estimated PLF to the actual and observed that the generation yielded a PLF of 22.97% /26/.</p>
	Auxiliary consumption	0.00%	Value is based on CERC RE tariff order dated 15/05/2014 which has considered

			<p>auxiliary consumption of 0% and hence the same is acceptable.</p> <p>The same is found to be reasonable and hence acceptable.</p>
	Annual generation	109,500 MWh	<p>The value is calculated as: Capacity * PLF * 8760 = 50 MW * 25% * 8760 h = 109,500 MWh.</p> <p>The input values used in calculation were available at the time of investment decision making.</p> <p>The actual PLF since the start of operation of the project activity is 22.97% /26/ and therefore the annual average generation value comes to 100,608 MWh which is less than the input value used for IRR analysis.</p>
	<b>Revenue &amp; Expenses</b>		
	Power tariff	4.79 INR/kWh	Value is based on CERC RE tariff order 2014-15 /21/ which was available at the time of investment decision making date and is deemed acceptable to the project verification team.
	Annual O & M cost	57.79 INR million	Value is based on CERC RE tariff order 2014 /21/ and found to be consistent and thus acceptable.
	Escalation in O&M expenses p.a.	5.72%	Value is based on CERC RE tariff order 2014-15 /21/.
	<b>Project cost and financing structure</b>		
	Project cost	3,019.65 INR million	<p>The value is based on the CERC RE Tariff order 2014-15 /21/. According to the said order, the capital cost norm for FY 2014-15 is INR 603.929 Lakh/MW for Wind Power Projects. The project cost for IRR analysis is calculated as 60.3929 INR million * 50MW = 3,019.65 INR Million.</p> <p>Actual project cost incurred for the project is INR 3,775.45 million against INR 3,019.65 million considered for financial analysis which is conservative.</p>

	Loan Amount	2,113.75 INR million	<p>The value is based on the CERC RE Tariff order 2014-15 /21/. According to the said order, the computations of interest on loan carried out for determination of tariff in respect of the RE projects treating the value base of loan as 70% of the capital cost and the weighted average of base rate prevalent during the first six months of the previous year (i.e. 9.70%) plus 300 basis points (equivalent to interest rate of 12.70%). Therefore, the loan amount considered for IRR calculations is 70% of the project cost which is deemed acceptable to the project verification team.</p> <p>According to the loan sanction letter /25/, the loan amount is 75% of the project cost</p>
	Equity value	905.89.50 INR million	<p>The value is based on the CERC RE Tariff order 2014-15 /x/. The value is equivalent to 30% of the total project cost which is deemed acceptable to the project verification team.</p> <p>According to the loan sanction letter /25/, the loan amount is 25 % of the project cost which is almost in the similar range and will not make the project non additional.</p>
	Interest rate on loan	12.70%	<p>The value is based on the CERC RE Tariff order 2014-15 /21/. According to the said order, the computations of interest on loan carried out for determination of tariff in respect of the RE projects treating the value base of loan as 70% of the capital cost and the weighted average of Base rate prevalent during the first six months of the previous year (i.e. 9.70%) plus 300 basis points (equivalent to interest rate of 12.70%). This is deemed acceptable to the project verification team.</p>



			According to the loan sanction letter /25/, the applicable interest rate is 12.00%.
	Salvage Value (%)	10.00	<p>Salvage value is considered as 10% of the total project cost (excluding cost of land lease, erection and commissioning charges as well as transportation charges) as per the CERC tariff order dated 15/05/2014 /21/. These have been added back to the cash flow. Land cost is not considered in IRR calculations which is deemed acceptable to the project verification team. PO considered 10% of cost of plant and machinery as residual (salvage) value for the project activity conservatively).</p> <p>This is further validated as per the accounting practises and same has been also cross checked from Schedule II of the Companies Act 2013 which allows 95% of original cost to be depreciated implying a consideration of 5% as salvage value as a standard accounting practice.</p> <p>Thus, the consideration by the PO of 10% salvage value is conservative and hence appropriate for the project activity.</p>
	IT Depreciation (SLM)	7.69%	<p>As Per Income Tax, Depreciation rates for power generating units. <a href="http://www.incometaxindia.gov.in/charts%20%20tables/depreciation%20rates.htm">http://www.incometaxindia.gov.in/charts%20%20tables/depreciation%20rates.htm</a></p> <p>The verification team found that the value is acceptable in accordance with the accounting principles of the host country.</p>
	Income tax rate (%)	30.00%	Values are based on tax rates notified by the Government of India for the said FY 2014-2015 (year in which decision was taken). The values are
	MAT (%)	18.50%	
	Service Tax (%)	15.00%	
Surcharge (%)	10.00%		
Education cess (%)	3.00%		

			<p>verified from the following links:</p> <p><a href="https://taxguru.in/income-tax/income-tax-rate-chart-assessment-year-201516-financial-year-201415.html">https://taxguru.in/income-tax/income-tax-rate-chart-assessment-year-201516-financial-year-201415.html</a></p> <p><a href="https://taxguru.in/service-tax/service-tax-rate-increased-1236-14-subsuming-ec-shec-effective-01062015.html">https://taxguru.in/service-tax/service-tax-rate-increased-1236-14-subsuming-ec-shec-effective-01062015.html</a></p>																
<p>Post tax Equity IRR i.e., 11.38% is less than Cost of Equity i.e., 15.08% and therefore renders the project activity financially non-feasible.</p> <p><b>Sub-step 2d: Sensitivity analysis</b></p> <p>As per Tool 27, version 11, variables, including the initial investment cost, that constitute more than 20% of either total project costs or total project revenues should be subjected to reasonable variation. The Guidance on Assessment of Investment Analysis requires the robustness of the conclusion arrived at to be proved through a sensitivity analysis by varying the critical assumptions to a reasonable variation (<math>\pm 10\%</math>). The project developer has identified PLF, project cost and electricity tariff as critical assumptions. The sensitivity analysis reveals that even under more favourable conditions, the equity IRR would not cross the benchmark return as given in the following table:</p>																			
<table border="1"> <thead> <tr> <th>Parameter</th> <th>-10%</th> <th>0</th> <th>+10%</th> </tr> </thead> <tbody> <tr> <td>PLF</td> <td>8.59%</td> <td>11.38%</td> <td>14.31%</td> </tr> <tr> <td>Project Cost</td> <td>14.08%</td> <td>11.38%</td> <td>9.31%</td> </tr> <tr> <td>Tariff</td> <td>8.59%</td> <td>11.38%</td> <td>14.31%</td> </tr> </tbody> </table>				Parameter	-10%	0	+10%	PLF	8.59%	11.38%	14.31%	Project Cost	14.08%	11.38%	9.31%	Tariff	8.59%	11.38%	14.31%
Parameter	-10%	0	+10%																
PLF	8.59%	11.38%	14.31%																
Project Cost	14.08%	11.38%	9.31%																
Tariff	8.59%	11.38%	14.31%																
<p>The validation team carried out its own an independent assessment on the likelihood of the equity IRR breaching the benchmark and this assessment reveals that the project would become non additional only if:</p> <ul style="list-style-type: none"> <li>• PLF goes up by 12.75 %</li> <li>• Project cost goes down by 13.25%</li> <li>• Tariff increases by 12.75%</li> </ul> <p>PP has submitted that such a reduction in project cost / or increase in PLF / tariff is highly unrealistic and unlikely to happen for the following reasons:</p> <p><u>PLF</u>: Generation taken into consideration is equal to CERC recommended PLF. However, as per actual generation since COD, the PLF works out to only 22.97%. Hence, to get a PLF 28.19 % (i.e. 12.75% higher than the estimated value) on a</p>																			

	<p>sustained basis is highly hypothetical and unrealistic.</p> <p><u>Project cost:</u> The project cost has to come down by 13.25% for the financial parameter to breach the benchmark. This is not plausible as the project is already implemented at a project cost of INR 3,775.45 million against base investment of INR 3019.65 million.</p> <p><u>Tariff:</u> The tariff has to go up by 12.75% for the financial indicator to breach the benchmark. The verification team noted that the actual tariff realized by the project is INR 5.55 /kWh and at this tariff level the IRR crosses the benchmark. The verification team further noted that this situation arises only when other parameters remain same as considered for Investment analysis. In actual, the project cost has gone up by 25% and PLF has come down by 8.12% and with this increased project cost and lower PLF, even with the Tariff of INR 5.55/kWh, the IRR cannot breach the benchmark.</p> <p>In conclusion, the post-tax equity IRR will not reach the benchmark of 15.08% within reasonable fluctuation range of +/-10% of the key financial parameters. The project verification team has cross checked all the input values and calculations which are found to be correct and in accordance with Tool 27, version 11.</p> <p><b>Step 3: Barrier analysis</b> PO has not applied barrier analysis.</p> <p><b>Step 4: Common practice analysis</b> Common practice analysis for the project was conducted using CDM Tool 24, version 3.1)</p> <p><b>Sub-step 4a: The proposed project activity(ies) applies measure(s) that are listed in the definitions section above</b></p> <p>The project is a wind power generation project and adopts type (b) measure listed in the Methodological tool am-tool-24-v03.1 Common practice. The applicable geographical area is Karnataka state of India.</p> <p>The state of Karnataka is chosen as the applicable geographical area as against the rest of the host country as the policy/tariff applicable for the renewable power projects is regulated by respective State Electricity Regulatory Commissions (SERCs) in accordance with the generic policy framed by the Central Electricity Regulatory Commission (CERC) and they differ from state to state. As the project activity is located in the state of Karnataka, the state of Karnataka is considered as Geographical area for the project activity. The PPA /6/ signed by the PO was also cross checked to confirm the same. Based on the above, the verification team confirms the appropriateness of selected geographical area for common practice analysis.</p> <p><b>Sub-step 4a-1: calculate applicable capacity or output range as +/-50% of the total design capacity or output of the proposed project activity.</b></p> <p>The applicable capacity calculated as +/-50% of total design capacity of proposed project activity was 25 to 75 MW, which was found to be in line with Tool 24.</p> <p><b>Sub-step 4a-2: identify similar projects (both CDM and non-CDM) which fulfil all of the following conditions:</b></p> <p style="padding-left: 40px;"><b>(a) The projects are located in the applicable geographical area</b></p>
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	<p>These fall in the applicable geographical location i.e., state of Karnataka in India.</p> <p><b>(b) The projects apply the same measure as the proposed project activity</b> These apply the same measure i.e., wind energy based power generation.</p> <p><b>(c) The projects use the same energy source/fuel and feedstock as the proposed project activity, if a technology switch measure is implemented by the proposed project activity</b> These use the same source of input energy i.e., wind.</p> <p><b>(d) The plants in which the projects are implemented produce goods or services with comparable quality, properties and applications areas (e.g. clinker) as the proposed project plant</b> These produce the same goods/services i.e., electricity supplied to the connected grid.</p> <p><b>(e) The capacity or output of the projects is within the applicable capacity or output range calculated in Step 1</b> The capacity of these projects is in the range as defined in Step 1 i.e., 25 MW – 75 MW.</p> <p><b>(f) The projects started commercial operation before the project design document (CDM-PDD) is published for global stakeholder consultation or before the start date of proposed project activity, whichever is earlier for the proposed project activity.</b> The projects started commercial operations before the CDM start date of proposed project activity i.e., 31/12/2014 (as per supply agreement for turbine)</p> <p>There are no similar projects which satisfy all of the above conditions.</p> <p>Sub-step 4a-3: within the projects identified in Step 2, identify those that are neither registered CDM project activities, project activities submitted for registration, nor project activities undergoing validation. Note their number Nall.</p> <p>considering projects under all carbon credits mechanisms</p> <p>So, Nall = 0</p> <p>Sub-step 4a-4: within similar projects identified in Step 3, identify those that apply technologies that are different to the technology applied in the proposed project activity. Note their number Ndiff.</p> <p>There is no project from the identified above that is different in technology.</p> <p>Hence, Ndiff = 0</p> <p>Sub-step 4a-5: calculate factor <math>F=1-N_{diff}/N_{all}</math> representing the share of similar projects (penetration rate of the measure/technology) using a measure/technology similar to the measure/technology used in the proposed project activity that deliver the same output or capacity as the proposed project activity.</p> <p>The factor of the proposed project activity is calculated as follows:</p> $F = 1 - N_{diff}/N_{all} = 1 - 0 = 1$ $N_{all} - N_{diff} = 0$
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	<p>As per applied tool, the proposed project activity is a “common practice” within a sector in the applicable geographical area if the factor F is greater than 0.2 and Nall -Ndiff is greater than 3.</p> <p>For the proposed project, F is greater than 0.2, but Nall -Ndiff is not greater than 3, therefore, the project activity is not a common practice in the state of Karnataka.</p> <p>The project verification team therefore concludes that as the project activity is not financially feasible and not a common practice, the project is additional.</p>
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### D.3.6 Estimation of emission reductions or net anthropogenic removal

<b>Means of Project Verification</b>	DR, I					
<b>Findings</b>	CL 03, CL04, CL 10, CAR 06 and CAR 07 were raised and closed successfully. Please refer to Appendix 4 for further details.					
<b>Conclusion</b>	<p>The verification team confirms that the equations and parameters used to calculate GHG emission reductions or net anthropogenic removals in the sections B.6 of PSF/1/ are in accordance with applied methodology, GCCM001 version 3.0 /B02/.</p> <p><u>The baseline emissions are calculated using the formula:</u></p> $BE_y = EG_{PJ, y} \times EF_{grid, y}$ <p>Where:  <math>BE_y</math> = Baseline emissions in year y (t CO<sub>2</sub>)  <math>EG_{PJ, y}</math> = Quantity of net electricity generation that is produced and fed into the grid as a result of the implementation of the CDM project activity in year y (MWh/yr.)  <math>EF_{grid, y}</math> = Combined margin CO<sub>2</sub> emission factor for grid connected power generation in year y calculated using the latest version of “TOOL07: Tool to calculate the emission factor for an electricity system” (t CO<sub>2</sub>/MWh)</p> <p>The formula has been correctly applied as per paragraph 24 of the applied methodology according to which “baseline emissions include only CO<sub>2</sub> emissions from electricity generation in power plants that are displaced due to the project activity”.</p> <p>As per the PSF the estimated net electricity generation from the project activity (<math>EG_{PJ, y}</math>) is estimated to be 109,500 MWh/year which is derived from the Joint Monthly Reading Reports /26/. The same have been duly verified and the project verification team confirms that the actual generation from the project activity tallies with the estimation in the PSF as well as the ER calculation sheet /2/ and hence is acceptable.</p> <p>The project activity has applied the “Tool to calculate the emission factor for an electricity system” version 7.0 for the calculation of CO<sub>2</sub> emission factor of the grid. The assessment of the step wise approach for the calculation of the parameter <math>EF_{grid, y}</math> is detailed below:</p> <table border="1" style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="width: 60%; text-align: center;">Steps for Calculation of combined grid emission factor as per TOOL07: “Tool to calculate the emission factor for an electricity system” version 07</th> <th style="width: 40%; text-align: center;">Assessment</th> </tr> </thead> <tbody> <tr> <td><b>Step 1:</b> Identify the relevant electricity systems</td> <td>In accordance with paragraph 10(e) of the applied tool, the project activity</td> </tr> </tbody> </table>		Steps for Calculation of combined grid emission factor as per TOOL07: “Tool to calculate the emission factor for an electricity system” version 07	Assessment	<b>Step 1:</b> Identify the relevant electricity systems	In accordance with paragraph 10(e) of the applied tool, the project activity
Steps for Calculation of combined grid emission factor as per TOOL07: “Tool to calculate the emission factor for an electricity system” version 07	Assessment					
<b>Step 1:</b> Identify the relevant electricity systems	In accordance with paragraph 10(e) of the applied tool, the project activity					

		<p>identifies the Indian Grid as the relevant electricity system.</p> <p>In India, all regional grids have been integrated as a single Indian Grid covering all the states in December 2013 by the Central Electricity Authority (CEA), Government of India.</p> <p>Therefore, in accordance with paragraph 17(a) of the applied tool the delineation of the project electricity system and connected electricity systems published by the DNA of the host country i.e. CO<sub>2</sub> Baseline Database for the Indian Power Sector, Version 17, October 2021 published by Central Electricity Authority (CEA), Government of India is used. The same has been duly verified and found to be acceptable.</p>
	<p><b>Step 2:</b> Choose whether to include off-grid power plants in the project electricity system (optional)</p>	<p>The project activity has chosen only grid power plants. The project verification team has reviewed the ER sheet /2/, the CEA published database and found the same to be acceptable.</p>
	<p><b>Step 3:</b> Select a method to determine the operating margin (OM) ((EF<sub>grid,OMSimple,y</sub>)</p>	<p>With reference to the options provided for the determination of OM under paragraph 38 of the Tool, the project activity has selected Simple OM emission factor calculation.</p> <p>The same is found acceptable as the options of Simple adjusted OM and Dispatch data analysis OM could not be utilized due to lack of availability of data. The aforementioned fact is also considered by the Central Electricity Authority in the user guide for CO<sub>2</sub> Baseline Database for the Indian Power Sector version 17.0, October 2021 . Furthermore, the Average OM method also cannot be applied as low cost/must run resources (LCMR) constitute less than 50% of total grid generation for recent 5year data (2016-2017 to 2020-2021). The same has been verified against the CEA Baseline database .</p> <p>Therefore, as the LCMR share for the recent 5 years is less than 50%, simple OM can be used</p> <p>The same is found to be in compliance with the applied tool and found to be</p>

		acceptable.  The parameter “Simple OM emission factor”, is fixed ex-ante.
	<b>Step 4:</b> Calculate the operating margin emission factor according to the selected method	The Simple OM emission factor is calculated as a weighted average generation for the recent 3 years i.e. 2018-2019, 2019-2020, and 2020-2021.  The values have been verified against the database used i.e. Central Electricity Authority in the user guide for CO <sub>2</sub> Baseline Database for the Indian Power Sector version 17.0, October 2021 and found to be accurate. The same is found to be in compliance with paragraph 42(a) of the applied tool and found to be acceptable.
	<b>Step 5:</b> Calculate the build margin (BM) emission factor ( $EF_{grid,BM,y}$ )	The Build Margin emission factor is calculated based on the recent information available i.e. value for the year 2020-2021.  The value has been verified against the database used i.e. Central Electricity Authority in the user guide for CO <sub>2</sub> Baseline Database for the Indian Power Sector version 17.0, October 2021 and found to be accurate. The same is found to be in compliance with paragraph 72(a) of the applied tool and found to be acceptable.
	<b>Step 6:</b> Calculate the combined margin (CM) emission factor	The combined margin emission factor is calculated by the Weighted average CM method and is based on the formula provided in paragraph 85 of the applied tool.  The verification team has reviewed the calculation in the PSF /1/ as well as the ER calculation sheet /2/ and found the same to be transparent and accurate. The result of the emission factor calculation is therefore found to be acceptable.
<p>The combined margin emission factor (<math>EF_{grid,y}</math>) calculated on the basis of Tool 07 is 0.9305 tCO<sub>2</sub>e/MWh. This complies with the requirement stated in paragraph 9 of GCC Clarification no. 3 (version 1.0) /B01-7/, which states that "if the project owner applies options 8(c) to 8(e) above, the latest available emission factor shall not be older than 3 years, at the time of submission of the project documentation for starting Global Stakeholder Consultation (GSC)".</p> <p>Therefore, the baseline emission value is derived as 101,890 tCO<sub>2</sub>e using the aforementioned formulae and figures and is found to be acceptable.</p>		

	<p><u>Project emissions:</u></p> <p>As per paragraph 26 of the applied methodology “for most renewable energy project activities, project emissions are equal to zero.” As wind energy is a GHG emission free source of energy for the project activity, project emissions are considered “Zero” for the project activity i.e. <math>PE_y = 0</math>.</p> <p>The same is in accordance with the applied methodology as well as project design and hence is found to be acceptable.</p> <p><u>Leakage Emissions</u></p> <p>As per paragraph 29 of the applied methodology no leakage emissions are estimated for the project activity. Leakage emission are therefore considered “Zero” for the project activity i.e. <math>LE_y = 0</math>.</p> <p>The same is in accordance with the applied methodology as well as project design and hence is found to be acceptable.</p> <p><u>Emission reductions</u></p> <p>In accordance with paragraph 30 of the applied methodology, emission reductions are calculated as follows:</p> $ER_y = BE_y - PE_y - LE_y$ <p>Where:</p> <p><math>ER_y</math> = Emission reductions in year <math>y</math> (t CO<sub>2</sub>)  <math>BE_y</math> = Baseline Emissions in year <math>y</math> (t CO<sub>2</sub>)  <math>PE_y</math> = Project emissions in year <math>y</math> (t CO<sub>2</sub>)  <math>LE_y</math> = Leakage emissions in year <math>y</math> (t CO<sub>2</sub>)</p> <p>Therefore, the annual emission reduction value is derived as 101,890 tCO<sub>2</sub>e using the aforementioned formulae and figures and is found to be acceptable.</p> <p>CC IPL verification team confirms that the baseline methodology and the applicable tool(s) have been applied correctly to calculate emission factor, project emissions, baseline emissions, leakage and emission reductions. Furthermore, all the data used in the PSF /1-d/ as well as the ER calculation sheet /2/ is quoted correctly including their source.</p> <p>The verification team therefore concludes that all the values used in the PSF are reasonable and the calculations are complete and accurate without any omissions. The same is found to be acceptable.</p>
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### D.3.7 Monitoring plan

<b>Means of Project Verification</b>	DR, I
<b>Findings</b>	CL03, CL04, CL05 and CL06 were raised and closed successfully. Please refer to Appendix 4 for further details.
<b>Conclusion</b>	The monitoring plan described in the PSF is in compliance with the applied methodology “GCCM001” version 3.0 /B-02/. The monitoring plan is also found to be in compliance with the requirements of GCC Environment and Social-Safeguards Standard version 3.0 /B01/ and Project Sustainability Standard version 3.0 /B01/.



	<p>The CCIPL project verification team has reviewed all the parameters in the monitoring plan against the requirements of the applied methodology and confirmed that no deviations relevant to the project activity have been found. The procedures have been reviewed through document review and interviews with the respective monitoring personnel.</p> <p>The project verification team can hence confirm that the proposed monitoring plan is feasible within the project design. Therefore, the project owner is able to implement the monitoring plan and the achieve emission reductions that can be reported ex-post and verified.</p> <p><b>Data and parameters fixed ex-ante:</b></p> <p>Ex-ante parameters provided under section B.6.2 of the PSF /1/ are found to be appropriate and in line with the applied methodology GCCM001 (version 3.0) /B02/. Ex-ante parameters of the project activity would be as follows:</p>		
	<b>Parameter</b>	<b>Verified Value</b>	<b>Assessment</b>
	Operating margin CO <sub>2</sub> emission factor for the project electricity system in year y <b>EF<sub>grid,OM,y</sub></b>	0.9522 tCO <sub>2</sub> /MWh	<p>The values are based on latest CO<sub>2</sub> Baseline Database for the Indian Power Sector User Guide, Version 17.0 , October 2021 published by Central Electricity Authority (CEA), Government of India.</p> <p>For parameter <b>EF<sub>grid,OM,y</sub></b>, as per paragraph 42(a) of the “tool to calculate the emission factor for an electricity system” version 7.0, 3-year generation-weighted average, based on the most recent data available at the time of submission of the PSF has been used and found to be appropriate.</p> <p>For parameter <b>EF<sub>grid,BM,y</sub></b>, as per paragraph 72(a) of the “tool to calculate the emission factor for an electricity system” version 7.0, the most recent data available at the time of submission of the PSF has been used and found to be appropriate.</p> <p>The documentation source has been duly verified to confirm the values.</p> <p>Please also refer section D.3.6</p>
	Build margin CO <sub>2</sub> emission factor for the project electricity system in year y <b>EF<sub>grid,BM,y</sub></b>	0.8653 tCO <sub>2</sub> /MWh	

	<p>Combined margin CO<sub>2</sub> emission factor for the project electricity system in year y <b>EF<sub>grid,y</sub></b></p>	<p>0.9305 tCO<sub>2</sub> /MWh</p>	<p>In accordance with paragraph 85 of “tool to calculate the emission factor for an electricity system” version 7.0, the parameter <b>EF<sub>grid,y</sub></b> is calculated as the weighted average of the operating margin (0.75) &amp; build margin (0.25) values, sourced from Baseline CO<sub>2</sub>.</p> <p>The PSF as well as Emission Reduction calculation excel sheet /2/ have been duly verified to confirm the calculation. The derived value is found to be appropriate.</p>					
<p><b>Data and parameters to be monitored ex-post:</b></p>								
<p>Ex-post parameters mentioned section B.7.1 of the PSF /1/ are found to be appropriate and in line with the applied methodology GCCM001 (version 3.0) /B02/. The parameters that are to be monitored ex-post are:</p>								
<table border="1"> <thead> <tr> <th data-bbox="502 1113 617 1137">Sr. No.</th> <th data-bbox="624 1113 986 1137">Parameter</th> <th data-bbox="986 1113 1489 1137">Assessment</th> </tr> </thead> <tbody> <tr> <td data-bbox="502 1137 617 2020">1.</td> <td data-bbox="624 1137 986 2020"> <p><b>EG<sub>PJ,Y</sub></b> Quantity of net electricity generation supplied by the project plant/unit to the grid in year y  <i>(Replacing fossil fuels with renewable sources of energy and SDG 7)</i></p> </td> <td data-bbox="986 1137 1489 2020"> <p>The electricity generated by the project activity is supplied to the Indian grid. The net electricity generated is based on the difference between export and import. The amount of electricity exported by the project activity is continuously monitored by a bi-directional energy meter (main meter and check meter) of accuracy class 0.2s which are located at the substation. The serial numbers mentioned in the PSF are in accordance with the onsite observation /28/.</p> <p>The calibration of the meters has been carried out once a year by the state electricity officials as per provision in the Power Purchase Agreement for each project activity /6/ which is acceptable to the verification team. The same has been confirmed during the onsite visit /28/ and by checking the calibration certificates /14/. The verification team also confirmed that the metering is performed as per the single line diagram /13/ checked during the onsite visit.</p> <p>The monitoring parameter is recorded on monthly basis. The Joint Meter Readings (JMR) taken every month from the meter,</p> </td> </tr> </tbody> </table>	Sr. No.	Parameter	Assessment	1.	<p><b>EG<sub>PJ,Y</sub></b> Quantity of net electricity generation supplied by the project plant/unit to the grid in year y  <i>(Replacing fossil fuels with renewable sources of energy and SDG 7)</i></p>	<p>The electricity generated by the project activity is supplied to the Indian grid. The net electricity generated is based on the difference between export and import. The amount of electricity exported by the project activity is continuously monitored by a bi-directional energy meter (main meter and check meter) of accuracy class 0.2s which are located at the substation. The serial numbers mentioned in the PSF are in accordance with the onsite observation /28/.</p> <p>The calibration of the meters has been carried out once a year by the state electricity officials as per provision in the Power Purchase Agreement for each project activity /6/ which is acceptable to the verification team. The same has been confirmed during the onsite visit /28/ and by checking the calibration certificates /14/. The verification team also confirmed that the metering is performed as per the single line diagram /13/ checked during the onsite visit.</p> <p>The monitoring parameter is recorded on monthly basis. The Joint Meter Readings (JMR) taken every month from the meter,</p>		
Sr. No.	Parameter	Assessment						
1.	<p><b>EG<sub>PJ,Y</sub></b> Quantity of net electricity generation supplied by the project plant/unit to the grid in year y  <i>(Replacing fossil fuels with renewable sources of energy and SDG 7)</i></p>	<p>The electricity generated by the project activity is supplied to the Indian grid. The net electricity generated is based on the difference between export and import. The amount of electricity exported by the project activity is continuously monitored by a bi-directional energy meter (main meter and check meter) of accuracy class 0.2s which are located at the substation. The serial numbers mentioned in the PSF are in accordance with the onsite observation /28/.</p> <p>The calibration of the meters has been carried out once a year by the state electricity officials as per provision in the Power Purchase Agreement for each project activity /6/ which is acceptable to the verification team. The same has been confirmed during the onsite visit /28/ and by checking the calibration certificates /14/. The verification team also confirmed that the metering is performed as per the single line diagram /13/ checked during the onsite visit.</p> <p>The monitoring parameter is recorded on monthly basis. The Joint Meter Readings (JMR) taken every month from the meter,</p>						

			<p>in the presence of authorised official from state electricity board, gives the net value of electricity supplied by the project activity to the grid. The monthly value of metered energy is the basis for PO to raise monthly invoices /26/. Therefore, Net electricity supplied to the grid by the project activity will be cross checked with the JMR and monthly invoices raised /26/.</p>
	2.	CO <sub>2</sub> Emission Reductions (SDG 13)	<p>The project activity generates and supplies renewable wind sourced based electricity to the grid, where it replaces fossil fuel source-based electricity. Emission reduction is calculated based on the net electricity generation from the project activity and grid emission factor. While the grid emission factor is fixed ex-ante, the net electricity generation is continuously monitored as stated above for the monitoring parameter <b>EG<sub>P,J,Y</sub></b>. The calculation procedures for the reduction in CO<sub>2</sub> emissions are correctly defined in the PSF. The parameter is being monitored to assess to contribution SDG goal 13 - Climate Change and also the positive environmental impact. Adequate details for monitoring/reporting/recording are defined in the PSF. The CO<sub>2</sub> emission reduction is validated from the ER calculation sheet /2/ and found appropriate.</p>
	3.	Noise Pollution	<p>Noise is primarily produced during the operation of WTGs due to mechanical and aerodynamic sources. The noise levels are monitored yearly using instrument which is calibrated.</p> <p>The verification team also confirmed that monitoring records /19/ are maintained at site. Furthermore, project owner has established a grievance redressal mechanism as a part of monitoring mechanism, where stakeholder grievances with regards to noise will be appropriately addressed. The same was confirmed by the verification team during site visit as well as from the interviews of stakeholders and project owner /28/.</p>

	4.	Solid Waste (E-waste)	The project activity mainly involves in generating solid waste ( E-waste ) which are primarily sourced from the spare of SCADA, system, transformer parts, HT panels, etc. The following waste would be recycled by authorized vendors. The verification team has assessed the following and could confirm from document review/19/ and on-site visit that the waste generation and recycling would be done on annual basis and by the Indian environmental laws.
	5.	Solid Waste (Hazardous)	Hazardous waste generated from this project activity would be transformer used oils, cotton waste, etc. The verification team has assessed the same and confirms that the following by desk review and on-site interview, hazardous wastes are disposed as per Central Pollution Control Board regulations. PO monitors the waste disposal annually.
	6.	Incidents/Accidents (SDG 8)	The number of major incidents/accidents will be monitored yearly. The project owner conducts occupational safety trainings, display of safety posters at site and follows company EHS policy 20/ strictly. The monitored value can be confirmed from the EHS records maintained on site.  This was confirmed during interviews conducted on site /28/ and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team.
	7.	Protecting Species Diversity	Bird hits per month is monitored and recorded in register maintained at site.  This was confirmed during interviews conducted on site /28/ and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team.
	8.	Employment – Long Term (SDG 9)	This parameter is monitored yearly based on the number of jobs created by the project owner on a long-term basis. The project will provide employment to at least 10 persons which can be verified using the site register / employment

			<p>records maintained. PO has provided the Employee Lists segregated into long term and short-term employments /20/.</p> <p>This was confirmed during interviews conducted on site /28/ and the monitoring practices followed by the project owner is appropriate in relation to the project activity and is acceptable to the assessment team.</p>
	9.	Employment – Short Term	<p>This parameter is monitored yearly based on the number of jobs created by the project owner on a short-term basis. The project will at least provide employment to 5 persons yearly which can be verified using the site register / employment records maintained for project activity. PO has provided the Project Activity specific Employee Lists segregated into long term and short-term employments /x/.</p> <p>This was confirmed during interviews conducted on site /28/ and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team</p>
	10.	Skill Development Training (SDG 4)	<p>The project owner will provide training for both existing employees and local youth and adults with relevant skills. The project will train at least 3 persons throughout the crediting period which can be verified from the training attendance sheet.</p> <p>The means of monitoring was confirmed during interviews conducted on site /28/ and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team.</p>
	11.	Efficiency of health services (SDG 3)	<p>The project owner will create basic health services, set up health camps and distribute medicines and vaccines to local people. The records for the same will be kept by the project owner and will be monitored once in three years.</p> <p>The means of monitoring was confirmed during interviews conducted on site /28/ and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team.</p>

	The verification team therefore confirms that the parameters to be monitored have been presented correctly according to methodological as well as Standard specific requirements /B02/. This is in conformance with the requirements of GCC Verification Standard (version 3.1) /B01-2/.
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#### D.4. Start date, crediting period and duration

<b>Means of Project Verification</b>	DR, I
<b>Findings</b>	No findings were raised pertaining to this section
<b>Conclusion</b>	<p>The start date of the project is 28/07/2016, which is the date of commissioning of the project activity. The same has been duly verified against the commissioning report /5/ and found to be acceptable by the verification team.</p> <p>Crediting period has been chosen as fixed 10 years from 28/07/2016 to 27/07/2026. The start date of the crediting period is stated as 28/07/2016, which is appropriate as per §40(b) of the Project Standard version 03.1.</p> <p>Project owner has considered the expected lifetime of the project activity as 25 years. The same has been verified against the technical specification /10/ of the WTGs installed and confirmed on the basis of sectoral expertise.</p> <p>The project verification team therefore concludes that the start date, crediting period type and duration are in conformance with the requirements of §38, §39 and §40 of GCC Project Standard, version 03.1 /B01-1/.</p>

#### D.5. Environmental impacts

<b>Means of Project Verification</b>	DR, I
<b>Findings</b>	No findings were raised pertaining to this section
<b>Conclusion</b>	<p>The project activity refers to the guidelines on Environmental Impact Assessment published by Ministry of Environment, Forests and Climate Change (MoEF&amp;CC), Government of India (GOI) under Environmental Impact Assessment notification 14/09/2006 which was further amended on 14/07/2018 /8/. The said guidelines categorise project activities that require Environmental Impact Assessment.</p> <p>Wind based power projects fall in the white category of industries as per MoEF&amp;CC, and hence are exempted from conducting and Environmental Impact Assessment.</p> <p>Based on the above referenced documents, the verification team concludes that as per host country legislation, environmental impacts due to wind power plants are not considered significant and hence Environmental Impact Assessment is not mandated.</p>

#### D.6. Local stakeholder consultation

<b>Means of Project Verification</b>	DR, I
<b>Findings</b>	CAR 08 was raised and resolved successfully. Please refer to Appendix 4 for further details.
<b>Conclusion</b>	The local stakeholder consultation was conducted for the project activity on 25/01/2022 at the project activity site as per GCC requirements. The verification team confirms that the local stakeholder consultation process was performed by the project

	<p>owner before the submission of the project activity for global stakeholder consultation.</p> <p>The relevant local stakeholders were invited through phone calls and meeting notice displayed at 05/01/2022 /18/. The assessment team has reviewed the documentation in order to validate the inclusion of relevant stakeholders. The verification team confirms that the communication method used to invite the stakeholders is found to be appropriate. The summary of comments presented in the PSF has been verified with the documentation of the stakeholder consultation as well as onsite interviews with various stakeholders /18/ and has been found to be complete. No negative feedback was received.</p> <p>Therefore, the verification team concludes that the local stakeholder consultation process was adequately conducted by the project participant considering the ongoing pandemic to receive unbiased comments from the all the relevant stakeholders. The verification team confirms that the local stakeholder consultation process performed for the project activity fulfils the GCC requirements and all the LSC documents /18/ are verified and found acceptable.</p>
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#### D.7. Approval and Authorization- Host Country Clearance

<b>Means of Project Verification</b>	DR, I
<b>Findings</b>	FAR 01 has been raised in this context. Please refer to Appendix 4 for further details.
<b>Conclusion</b>	<p>As per the GCC Clarification No. 1 the submission of Host Country Attestation on double counting is required by CORSIA labelled project after 31/12/2020. Therefore, for carbon credits issued during the period 28/07/2016 to 31/12/2020 the host country approval is not required.</p> <p>The verification team confirms that Host Country Attestation will be required and provided by the project owner during the first or subsequent verification when the issuance of carbon credit is considered beyond 31/12/2020.</p>

#### D.8. Project Owner- Identification and communication

<b>Means of Project Verification</b>	DR, I
<b>Findings</b>	No findings were raised pertaining to this section
<b>Conclusion</b>	<p>The information and contact details of the project owner have been appropriately incorporated in Appendix 1 of the PSF. The legal owner of the project is M/s Vyshali Energy Private Limited. The project verification team has also verified the company registration documents /4/, commissioning certificates /5/ as well as the power purchase agreement /6/ to ascertain the legal ownership of the project activity and found the same to be acceptable.</p> <p>The entity involved has chosen M/s Vyshali Energy Private Limited and Greenko Energies Private Limited to act as the project owner for the project and same has been duly verified against the Letter of Authorization signed by the legal owner and accepted by the designated project owner /4/. The verification team further confirms that the information of the project owner is provided as per the template and the information regarding the project owners stated in the PSF /1d/ and authorization letter /4/ were found to be consistent and acceptable. The same is also in accordance with paragraph 18 of GCC Clarification No. 1 version 1.3 /B01/.</p>

### D.9. Global stakeholder consultation

<b>Means of Project Verification</b>	DR, I
<b>Findings</b>	No findings pertaining to this section
<b>Conclusion</b>	<p>The PSF was published for global stakeholder consultation from 26/10/2022 till 09/11/2022 (<a href="https://www.globalcarboncouncil.com/global-stakeholders-consultation/">https://www.globalcarboncouncil.com/global-stakeholders-consultation/</a>). During the above period no Global stakeholders' comments were received.</p> <p>The verification team therefore concludes that the process for global stakeholder consultation was conducted in accordance with the requirements of paragraphs 25 and 26 of the GCC Project Standard (version 3.1) /B01-2/. The PSF was made public for receiving stakeholder feedback and no comments were raised during the GSC process.</p>

### D.10. Environmental Safeguards (E+)

<b>Means of Project Verification</b>	DR, I		
<b>Findings</b>	CL08 was raised and closed successfully. Please refer to Appendix 4 for further details.		
<b>Conclusion</b>	<p>The Project owner has chosen to apply for the Environmental No-net-harm Label (E+). The assessment of the impact of the project activity on the environmental safeguards has been carried out in section E.1 of the PSF. No risks to the environment were identified due to the project implementation and operation.</p> <p>The following have been identified as positive impacts of the project activity:</p> <p>Environment – Air- CO<sub>2</sub> emissions: Use of wind renewable energy for electricity production          Environment – Natural Resources– Replacing fossil fuels with renewable sources of energy.</p> <p>Furthermore, risks are identified with regards to noise pollution, E-waste and hazardous solid waste pollution, and protecting/ enhancing species diversity and the project owner has provided an appropriate mitigation plan for the same in section B.7.2 of the PSF.</p> <p>Appropriate monitoring plan has been put in place to monitor the parameters scored and risks identified due to implementation of the project activity. detailed matrix, including project verification team assessment, has been included in appendix 5 of this report.</p> <p>The verification team confirms that the Environmental Safeguards scored by the project owner are in compliance with the GCC Project Environmental and Social Safeguards standard version 3.0 /B01/ and is applicable to the Project activity and the monitoring procedure of each is given in section E.1 and B.7.1 of the PSF. Based on documentation review, onsite observations and interviews conducted onsite it can therefore be concluded that the Project Activity is not likely to cause any harm to the environment but would have a positive impact, hence, is eligible to achieve additional E+ certification.</p> <table border="1" style="width: 100%; margin-top: 10px;"> <tr> <td style="text-align: center;"><b>Impact of Project Activity on</b></td> <td style="text-align: center;"><b>Assessment</b></td> </tr> </table>	<b>Impact of Project Activity on</b>	<b>Assessment</b>
<b>Impact of Project Activity on</b>	<b>Assessment</b>		



	<b>Environmental Safeguards</b>	
	CO <sub>2</sub> emissions (EA03)	<p>In absence of the project activity, the electricity generated from the project activity would be generated in the Indian Grid by power plants that are predominantly fossil-fuel based, thereby leading to CO<sub>2</sub> emissions. The generated electricity by the project activity is based on the renewable energy source, which causes no CO<sub>2</sub> emissions. The project will thus have a positive impact by reducing measurable amount of CO<sub>2</sub> emissions. The project is expected to reduce CO<sub>2</sub> emission throughout the crediting period. As no negative environmental impacts are anticipated, the parameter is evaluated as harmless and scored a +1 by the project owner. This is accepted by the project verification team.</p> <p>This amount of emission reduction will be monitored as per monitoring plan in the PSF section B.7.1 and assessment of the same is provided section D.3.7 of the Project Verification Report.</p>
	Noise Pollution (EA09)	<p>Noise is primarily produced during the operation of WTGs due to mechanical and aerodynamic sources.</p> <p>The project verification team has reviewed the prevalent legislation in this regard viz. The Noise Pollution (Regulation and Control) Rules, 2000 /B10/ which define the Ambient Air Quality Standards in respect of Noise category wise along with limits. As specified in the aforementioned document, the noise level should not exceed 75 dB in day time and 70 dB in the night time. (what is the project area classified as: industrial/commercial/residential zone)</p> <p>It is evident from the monitoring records /19/ maintained at site that the Noise levels are well below the limit defined by the law. The same was also confirmed by the verification team during site visit as well as from the interviews of stakeholders.</p> <p>Therefore, the impact of the said parameter is assessed as harmless. and scored a +1 by the project owner. This is accepted by the project verification team.</p> <p>The said parameter will be monitored as per monitoring plan in the PSF section B.7.1 and assessment of the same is provided section D.3.7 of the Project Verification Report.</p>
	Solid waste from Hazardous wastes (EL02)	<p>The project is expected to generate limited quantity of hazardous waste at the site during maintenance activities.</p> <p>The project owner has established a waste and hazardous materials management Plan as part of its Environmental Management Plan to guarantee a proper waste</p>

		<p>management and disposal to comply with Hazardous and Other Wastes (Management and Transboundary Movement) Amendment Rules, 2016. This is accepted by the project verification team.</p> <p>The same is confirmed during the onsite assessment /19/ and accepted by the verification team. The impact of the said parameter is assessed as harmless and scored a +1 by the project owner. This is accepted by the project verification team.</p> <p>The project owner has also provided a mitigation plan to reduce the risk. The said parameter will be monitored as per monitoring plan in the PSF section B.7.1 and assessment of the same is provided section D.3.7 of the Project Verification Report.</p>
	<p>Solid waste Pollution from E-wastes (EL04)</p>	<p>The e-waste generated by the Project activity viz. Spares of SCADA system, inverters and other electrical and electronic parts involved in the project or post their useful life will be disposed as per prevailing laws and regulations i.e. E-Waste (Management) Rules, 2016.</p> <p>Monitoring plan is provided in section B.7.1 of the PSF to ensure the compliance with the regulations in place. The same will be monitored throughout the crediting period by the project owner by means of records of e-waste re-used/recycled/refurbished or disposal from the project activity. The same was confirmed during the onsite assessment /28/ and accepted by the verification team. The monitoring plan provided is provided in section B.7.1 is appropriate assessment of the same is provided section D.3.7 of the Project Verification Report.</p>
	<p>Protecting/ enhancing species diversity (ENR03)</p>	<p>Windmills have potential to harm birds as they may be in bird's path. Flickering action diverts the birds' path and provision of bird guards will protect birds. Bird hits per month is monitored and recorded in register maintained at site.</p> <p>Therefore, the impact of the said parameter is assessed as harmless. and scored a +1 by the project owner. This is accepted by the project verification team.</p> <p>The said parameter will be monitored as per monitoring plan in the PSF section B.7.1 and assessment of the same is provided section D.3.7 of the Project Verification Report.</p>
	<p>Replacing fossil fuels with renewable sources of energy (ENR07)</p>	<p>In absence of the project activity, the equivalent amount of electricity would be generated from the operation of grid-connected power plants, which is GHG intensive. The project activity generates and supplies renewable wind sourced based electricity to the grid, where it replaces</p>

	<p>fossil fuel source-based electricity, thus the project activity is unlikely to cause any harm and is assessed as harmless.</p> <p>As the project activity will have a positive impact by replacing fossil fuels with renewable sources of energy, the parameter is evaluated as harmless and scored a +1 by the project owner. This is accepted by the project verification team.</p> <p>This amount of emission reduction will be monitored as per monitoring plan in the PSF section B.7.1 and assessment of the same is provided section D.3.7 of the Project Verification Report.</p>
<p>The verification team confirms that the project owner has conducted assessment and reporting of the potential aspects which are identified for each project type as per appendix 1 of the GCC Project Environmental and Social Safeguards standard version 3.0 /B01/ and is applicable to the Project activity and the monitoring procedure of each is given in section E.1, B.7.1, and B.7.2 of the PSF. Therefore, it can be concluded that the Project Activity is not likely to cause any harm to the environment and net score for the project comes out to be +6, hence, is eligible to achieve additional E+ certification.</p> <p>The GCC Verifier certifies that the Project Activity is not likely to cause any net harm to environment.</p>	

**D.11. Social Safeguards (S+)**

<b>Means of Project Verification</b>	DR, I	
<b>Findings</b>	CL08 was raised and closed successfully. Please refer to Appendix 4 for further details.	
<b>Conclusion</b>	<p>The Project owner has chosen to apply for the Social No-net-harm Label (S+). The assessment of the impact of the project activity on the social safeguards has been carried out in section E.2 of the PSF. No risks to the society were identified due to the project implementation and operation.</p> <p>The following have been identified as positive impacts of the project activity:                  Social – Jobs – Long-term jobs (&gt; 1 year) created/ lost                  New short-term jobs (&lt; 1 year) created/ lost                  Social – Health &amp; Safety – Reducing / increasing accidents / Incidents /fatality                  Efficiency of health services</p> <p>Furthermore, risks are identified regarding accidents/incidents during operational life of the project activity and project owner has provided appropriate mitigation plan for the same in section B.7.2 of the PSF.</p> <p>The appropriate monitoring plan has been put in place to monitor the elements scored in social safeguard section E .2 of the PSF. The detailed matrix, including project verification team assessment, has been included in appendix 6 of this report.</p>	
	<b>Impact of Project Activity on Social Safeguards</b>	<b>Assessment</b>

	<p>Long-term jobs (&gt; 1 year) created/ lost (SJ01)</p>	<p>The project activity will lead to long term employment generation during the operational phase. which can be verified from the employment records maintained on site for the project activity. The monitoring approach is discussed in section D.3.7 of this report.</p> <p>The aforementioned documents can be verified during issuance verification in accordance with the monitoring plan in the PSF section B.7.1. and E.2</p> <p>The creation of permanent jobs is a positive impact created by the project activity and thus this impact is assessed as harmless. An appropriate monitoring plan has been put in place to monitor the parameter for the impact, hence the scoring of +1 has found acceptable by the team.</p>
	<p>Short-term jobs (&lt; 1 year) created/ lost</p>	<p>The project activity has led to short term employment generation during the construction and the operational phase which can be verified from the employment records maintained on site for each project activity. The monitoring approach is discussed in section D.3.7 of this report.</p> <p>The aforementioned documents can be verified during issuance verification in accordance with the monitoring plan in the PSF section B.7.1. and E.2</p> <p>The creation of temporary jobs is a positive impact created by the project activity and thus this impact is assessed as harmless. An appropriate monitoring plan has been put in place to monitor the parameter for the impact, hence the scoring of +1 has found acceptable by the team</p>
	<p>Specialized training / education to local personnel</p>	<p>As per the PSF /1-d/ and interview with the project owner /28/, the project owner would impart training to the local youth periodically so as to increase the skill set on operation and maintenance of project; occupational safety, first aid, accident reporting etc. The monitoring approach is discussed in section D.3.7 of this report</p> <p>The same could be verified from the training records /20/ and interviews with the employees /28/ to confirm the same during issuance verification in accordance with the monitoring plan in the PSF section B.7.1. and E.2</p> <p>The parameter is a positive impact created by the project activity and thus this impact is assessed as harmless. An appropriate monitoring plan has been put in place to monitor the parameter for the impact, hence the scoring of +1 has found acceptable by the team.</p>
	<p>Reducing / increasing accidents/Incidents/fatality (SHS03)</p>	<p>As per the PSF /1-d/, records of major accidents/incidents in a year will be monitored through EHS records. The project owner shall provide the job-related Health and safety trainings to its employees on regular interval, and the number of accidents occurred can be verified at the time on emission reduction verification in accordance with</p>

		<p>the monitoring plan in the PSF section B.7.1. and E.2. The monitoring approach is discussed in section D.3.7 of this report.</p> <p>The impact created by the project is assessed as harmless. An appropriate monitoring plan has been put in place to monitor the parameter for the impact, hence the scoring of +1 has found acceptable by the team.</p>
	Efficiency of health services (SHS07)	<p>The project owner will organize medical camps including distribution of medicines and vaccines for the local people. The number of health camps conducted, vaccines distributed, and Medicine distributed will be monitored once in three years.</p> <p>The same could be verified during issuance verification in accordance with the monitoring plan in the PSF section B.7.1. and E.2</p> <p>The parameter is a positive impact created by the project activity and thus this impact is assessed as harmless. An appropriate monitoring plan has been put in place to monitor the parameter for the impact, hence the scoring of +1 has found acceptable by the team.</p>
<p>The verification team confirms that the project owner has conducted assessment and reporting of the potential aspects which are identified for each project type as per appendix 1 of the GCC Project Environmental and Social Safeguards standard version 3.0 /B01/ and is applicable to the Project activity and the monitoring procedure of each is given in section E.1, B.7.1, and B.7.2 of the PSF. Therefore, it can be concluded that the Project Activity is not likely to cause any harm to society and net score for the project comes out to be +5, hence, is eligible to achieve additional S+ certification.</p> <p>The GCC Verifier certifies that the Project Activity is not likely to cause any net harm to society.</p>		

## D.12. Sustainable development Goals (SDG+)

<b>Means of Project Verification</b>	DR, I
<b>Findings</b>	CL 09 was raised and closed successfully. Please refer to Appendix 4 for further details.
<b>Conclusion</b>	<p>The project Activity demonstrates that it contributes to achieving the United Nations Sustainable Development Goals (SDGs). Of the 17 defined Goals, the project activity has no adverse effect on any and is expected to contribute to 6 SDGs. Hence the Project owner has chosen to apply for the United Nations Sustainable Development Goals (SDG+ label). The detailed assessment of the impact of the project activity on each of the targeted SDG's has been carried out in section F of the PSF by the project owner and Annexure 7 of this report.</p> <p>The 6 SDGs targeted for the SDG+ Label are:                      Goal 3: Ensure healthy lives and promote well-being for all at all ages                      Goal 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all                      Goal 7: Ensure access to affordable, reliable, sustainable and modern energy for all</p>

	<p>Goal 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all</p> <p>Goal 9: Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation</p> <p>Goal 13: Take urgent action to combat climate change and its impacts.</p>	
	UN-level SDGs	Assessment
	<p>Goal 3. Ensure healthy lives and promote well-being for all at all ages</p> <p>SDG Target 3.8: Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and //vaccines for all</p> <p>Indicator 3.8.1: Coverage of essential health services</p>	<p>The project owner will organize medical camps including distribution of medicines and vaccines for the local people. The number of health camps conducted, vaccines distributed, and Medicine distributed will be monitored once in three years and should be verified during ER verification stage.</p> <p>The parameter being monitored in the monitoring plan is found adequate. This has been discussed under section D.3.7 of this report.</p>
	<p>Goal 4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all</p> <p>SDG Target 4.4: By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship</p> <p>Indicator 4.4.1: Proportion of youth and adults with information and communications technology (ICT) skills, by type of skill</p>	<p>The project owner will conduct training on relevant technologies to empower local stakeholders with digital literacy. Records of trainings and workshops conducted should be verified during the ER Verification stage along with the number of people trained over the crediting period.</p> <p>The parameter being monitored in the monitoring plan is found adequate. This has been discussed under section D.3.7 of this report.</p>
	<p>Goal 7. Ensure access to affordable, reliable,</p>	<p>The project activity is a wind power project with an installed capacity of 50 MW and it generates electricity of 109,500 MWh per year. The project activity was commissioned on 28/07/2016 and it continues to provide clean</p>

	<p>sustainable and modern energy for all</p> <p>SDG target 7.2: By 2030, increase substantially the share of renewable energy in the global energy mix</p> <p>Indicator 7.2.1: Renewable energy share in the total final energy consumption</p>	<p>energy, thereby increasing the renewable energy share in the total final energy consumption thereby complying with the SDG target 7.2. The same was duly verified by the verification team from commission certificates /5/ and electricity generation records /26/.</p> <p>The generated power is continuously monitored by the energy meters installed at the substation and details of the same are included in the PSF /1d/ and found to be acceptable.</p>
	<p>Goal 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all</p> <p>SDG Target 8.8: Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.</p> <p>Indicator 8.8.1: Fatal Occupational Injuries</p>	<p>PO will ensure to protect labour rights by implementing strict EHS policy and through safety trainings, and display of safety posters/guidelines at project sites. The number of major accidents/incidents will be monitored through EHS records which should be verified during ER Verification stage.</p> <p>The parameter being monitored in the monitoring plan is found adequate. This has been discussed under section D.3.7 of this report.</p>
	<p>Goal 9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation</p> <p>SDG target 9.2: Promote inclusive and sustainable industrialization and, by 2030, significantly raise industry's share of employment and gross domestic product, in line with national circumstances, and double its share in least developed countries</p> <p>Indicator: 9.2.2: Manufacturing employment as a proportion of total employment</p>	<p>The project will provide employment opportunities to at least 10 eligible candidates for operations of the renewable energy related project activity. This can be verified from the employment records maintained on site</p> <p>The parameter being monitored in the monitoring plan is found adequate. This has been discussed under section D.3.7 of this report</p>

	<p>Goal 13. Take urgent action to combat climate change and its impacts</p> <p>SDG target 13.2: Integrate climate change measures into national policies, strategies and planning.</p> <p>Indicator 13.2.2: Total greenhouse gas emissions per year.</p>	<p>The project is estimated to achieve GHG emission reduction of 101,890 tCO<sub>2e</sub>/year, thereby meeting the SDG target 13.2.</p> <p>The generated power is continuously monitored by the energy meters installed at the substation and details of the same are included in the PSF and found to be acceptable.</p>	
<p>The verification team confirms that the SDGs chosen by the project owner are in compliance with the paragraph 19, 20 and 21 GCC Project sustainability standard version 3.0 /B01/ and is applicable to the Project activity and the monitoring procedure of each SDG is given in section F and B.7.1 of the PSF. It can therefore be concluded that the Project Activity is likely to contribute to the United Nations Sustainable Development Goals and would have a positive impact, hence, is eligible to achieve additional Diamond SDG+ certifications.</p>			

### D.13. Authorization on Double Counting from Host Country (for CORSIA)

<b>Means of Project Verification</b>	DR, I
<b>Findings</b>	FAR 01 has been raised. Please refer to Appendix 4 for further details.
<b>Conclusion</b>	<p>A declaration under section A.5 of the PSF has been included for offsetting the approved carbon credits (ACCs) for the entire crediting period from 28/07/2016 to 27/07/2026.</p> <p>The project owner has clarified the intention for use of carbon credits for CORSIA. The project owner declared that no host country attestation is required for the pilot phase of 2021-23 (accepting credits issued for monitoring periods between 2016 and 2020), which is appropriate and acceptable according to paragraph 16 of the Standard on Avoidance of Double Counting, version 1.0 /B01/. Assessment with regards to confirmation on the project activity not being registered under any other GHG reduction certification mechanism, thereby avoiding double counting is provided under section D.2 of this report.</p> <p>The host country attestation is yet to be obtained for authorization on double counting. The verification team confirms that Host Country Attestation will be required and provided by the project owner during the first or subsequent verification when the issuance of carbon credit is considered beyond 31/12/2020.</p>

### D.14. CORSIA Eligibility (C+)

<b>Means of Project Verification</b>	DR, I
<b>Findings</b>	FAR 01 has been raised. Please refer to Appendix 4 for further details.
<b>Conclusion</b>	The project activity meets the CORSIA Eligibility as the crediting period is after 01/01/2016 and the project is applying for registration under GCC, which is one of the approved programmes for eligibility. It was also confirmed that the project activity does not fall under the excluded unit types, methodologies, programme elements, and/or procedural classes.



	<p>Furthermore, the Project Activity does not cause any net harm to the environment and/or society and therefore achieves Environmental No-net-harm Label (E+) as well as Social No-net-harm Label (S+) in accordance with the Environmental and Social Safeguards Standard, version 3.0. The project activity also contributes towards achieving United Nations Sustainability Development Goals (SDGs) by achieving 6 SDGs as per Project Sustainability Standard, version 3.0 to achieve SDG+ Label.</p> <p>The verification team therefore concludes that “The Project Activity complies with all the applicable requirement of the GCC Program and ICAO’s requirements on CORSIA Emissions Unit Eligibility Criteria and CORSIA Eligible Emissions Units, as per Clarification No 1., v 1.3 paragraph 23-25, and the ACCs expected to be issued during the crediting period is likely to be CORSIA eligible and can be used by International Airlines for offsetting their emissions during all phases of CORSIA and therefore requests GCC Steering Committee to append CORSIA Certification label (C+) to this project”.</p> <p>As per Clarification No.1 version 1.3 /B01/, for carbon credits generated during 01/01/2016 to 31/12/2020, Host Country Attestation is not required for CORSIA labeled credits. For carbon credits generated since 01/01/2021, HCA will be submitted by PO prior to submission of requesting issuance for emission reductions to the GCC Program. Therefore, a FAR has been raised in this respect.</p>
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## Section E. Internal quality control

The Verification report has undergone a technical review and quality review before being submitted to the project owner. A technical reviewer is qualified in accordance with CCIPL’s qualification scheme for GCC verification performed the technical review.

## Section F. Project Verification opinion

The GCC Project Verifier, Carbon Check (India) Private Ltd, verifies and certifies that the GCC Project Activity “Vyshali Wind Power project at Karnataka, India.”:

- (a) has correctly described the Project Activity in the Project Submission Form (version 1.3, dated 21/10/2023) including the applicability of the approved GCC methodology, GCCM001, version 3.0 and meets the methodology applicability conditions, is additional and is expected to achieve the forecasted real measurable and additional GHG emission reductions, complies with the monitoring methodology, has appropriately conducted local and global stakeholder consultation processes and has calculated emission reduction estimates correctly and conservatively;
- (b) is likely to generate GHG emission reductions amounting to the estimated 1,018,899 tCO<sub>2</sub>e (for the fixed 10 years crediting period), as indicated in the PSF, which are additional to the reductions that are likely to occur in absence of the Project Activity and complies with all applicable GCC rules and therefore requests the GCC Program to register the Project Activity;
- (c) is not likely to cause any net-harm to the environment and/or society and complies with the Environmental and Social Safeguards Standard, version 3.0 and therefore requests the GCC Program to register the Project Activity, which is likely to achieve the requirements of the Environmental No-net-

## Project Verification Report

harm Label (E+) and the Social No-net harm Label (S+); and

- (d) is likely to contribute to the achievement of United Nations Sustainability Development Goals (SDGs), comply with the Project Sustainability Standard, version 3.0 and contribute to achieving a total of 6 SDGs, which is likely to achieve the Dimond SDG certification label (SDG+).
- (e) complies with all the applicable requirement of the GCC Program and ICAO's requirements on CORSIA Emissions Unit Eligibility Criteria and CORSIA Eligible Emissions Units, as per Clarification No 1., v 1.3 paragraph 23-25, and the ACCs expected to be issued during the crediting period is likely to be CORSIA eligible and can be used by International Airlines for offsetting their emissions during all phases of CORSIA and therefore requests GCC Steering Committee to append CORSIA Certification label (C+) to this project.

The Verification report describes a total of 19 findings, which include:

- 01 Forward Action Request (FAR);
- 10 Clarification Requests (CLs);
- 08 Corrective Action Requests (CARs)

All findings are resolved by the project owner (except the FAR which needs to be resolved during emission reduction verification).


## Appendix 1. Abbreviations

Abbreviations	Full texts
ACC	Approved Carbon Credits
BM	Build Margin
CAR	Corrective Action Required
CERC	Central Electricity Regulatory Commission
CDM	Clean Development Mechanism
CL	Clarification Request
CM	Combined Margin
CORSIA	Carbon Offsetting and Reduction Scheme for International Aviation
CPCB	Central Pollution Control Board
DNA	Designated National Authority
DOE	Designated Operational Entity
DR	Document Review
E+	Environmental No net harm Label
EIA	Environmental Impact Assessment
FAR	Forward Action Request
GCC	Global Carbon Council
GHG	Green House Gas
GORD	Gulf Organization for Research and Development
GSC	Global Stakeholder Consultation
HESCOM	Hubli Electricity Supply Company Limited
I	Interview
ICAO	International Civil Aviation Organization
IRR	Internal Return Rate
ISO	International Organization for Standardization
Kw	Kilo Watt
KWh	Kilo Watt hour
LSC	Local Stakeholder Consultation
MENA	Middle East & North Africa
MoEFCC	Ministry of Environment, Forest and Climate Change.
MW	Mega Watt

## Project Verification Report

MWh	Mega Watt hour
OM	Operating Margin
PO	Project Owner
PPA	Power Purchase Agreement
PLF	Plant load factor
PS	Project Standard
PSF	Project Submission Form
PVR	Project Verification Report
S+	Social No- net harm Label
SDG+	United Nation Sustainable Development Goal Label
SERC	State Electricity Regulatory Commission
tCO <sub>2e</sub>	Tonnes of Carbon dioxide equivalent
UNFCCC	United Nations Framework Convention
V	Version
VB	Verification Body
VS	Verification Standard

## Appendix 2. Competence of team members and technical reviewers



**Carbon**  
CHECK

**Carbon Check (India) Private Limited**

**Certificate of Competency**

**Mr. Sanjay Agarwalla**

has been qualified as per CCIPL's internal qualification procedures in accordance with the requirements of CDM AS (V7.0), ISO/IEC14065:2020, ISO/IEC 17029:2019 and other applicable GHG programs:



*for the following functions and requirements:*

<input checked="" type="checkbox"/> Validator	<input checked="" type="checkbox"/> Verifier	<input checked="" type="checkbox"/> Team Leader	<input checked="" type="checkbox"/> Technical Expert
<input checked="" type="checkbox"/> Technical Reviewer	<input type="checkbox"/> Health Expert	<input type="checkbox"/> Gender Expert	<input type="checkbox"/> Plastic Waste Expert
<input checked="" type="checkbox"/> SDG+	<input checked="" type="checkbox"/> Social no-harm(S+)	<input checked="" type="checkbox"/> Environment no-harm(E+)	<input type="checkbox"/> CCB Expert
<input checked="" type="checkbox"/> Financial Expert	<input checked="" type="checkbox"/> Local Expert for India and Bangladesh		

*in the following Technical Areas:*

<input checked="" type="checkbox"/> TA 1.1	<input checked="" type="checkbox"/> TA 1.2	<input checked="" type="checkbox"/> TA 2.1	<input checked="" type="checkbox"/> TA 3.1	<input checked="" type="checkbox"/> TA 4.1
<input type="checkbox"/> TA 4. n	<input checked="" type="checkbox"/> TA 5.1	<input checked="" type="checkbox"/> TA 5.2	<input checked="" type="checkbox"/> TA 7.1	<input type="checkbox"/> TA 8.1
<input checked="" type="checkbox"/> TA 9.1	<input checked="" type="checkbox"/> TA 9.2	<input checked="" type="checkbox"/> TA 10.1	<input checked="" type="checkbox"/> TA 13.1	<input checked="" type="checkbox"/> TA 13.2
<input type="checkbox"/> TA 14.1	<input type="checkbox"/> TA 15.1			

<b>Issue Date</b> 1 <sup>st</sup> January 2023	<b>Expiry Date</b> 31 <sup>st</sup> December 2023
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 <b>Mr. Vikash Kumar Singh</b> Compliance Officer	 <b>Mr. Amit Anand</b> CEO
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CCIPL\_FM 7.9 Certificate of Competency\_V2.1\_012023



## Carbon Check (India) Private Limited

### Certificate of Competency

**Mr. Manas Halder**

has been qualified as per CCIPL's internal qualification procedures in accordance with the requirements of CDM AS (V7.0), ISO/IEC14065:2020, ISO/IEC 17029:2019 and other applicable GHG programs:

*for the following functions and requirements:*

- |   |   |  |  |
|---|---|--|--|
| <input checked="" type="checkbox"/> Validator | <input checked="" type="checkbox"/> Verifier                              | <input type="checkbox"/> Team Leader             | <input checked="" type="checkbox"/> Technical Expert |
| <input type="checkbox"/> Technical Reviewer   | <input type="checkbox"/> Health Expert                                    | <input type="checkbox"/> Gender Expert           | <input type="checkbox"/> Plastic Waste Expert        |
| <input type="checkbox"/> SDG+                 | <input type="checkbox"/> Social no-harm(S+)                               | <input type="checkbox"/> Environment no-harm(E+) | <input type="checkbox"/> CCB Expert                  |
| <input type="checkbox"/> Financial Expert     | <input checked="" type="checkbox"/> Local Expert for India and Bangladesh |  |  |

*in the following Technical Areas:*

- |                                  |  |                                  |   |                                  |
|----------------------------------|--|----------------------------------|---|----------------------------------|
| <input type="checkbox"/> TA 1.1  | <input checked="" type="checkbox"/> TA 1.2 | <input type="checkbox"/> TA 2.1  | <input checked="" type="checkbox"/> TA 3.1  | <input type="checkbox"/> TA 4.1  |
| <input type="checkbox"/> TA 4. n | <input type="checkbox"/> TA 5.1            | <input type="checkbox"/> TA 5.2  | <input type="checkbox"/> TA 7.1             | <input type="checkbox"/> TA 8.1  |
| <input type="checkbox"/> TA 9.1  | <input type="checkbox"/> TA 9.2            | <input type="checkbox"/> TA 10.1 | <input checked="" type="checkbox"/> TA 13.1 | <input type="checkbox"/> TA 13.2 |
| <input type="checkbox"/> TA 14.1 | <input type="checkbox"/> TA 15.1           |                                  |   |                                  |

Issue Date

1<sup>st</sup> January 2023

Expiry Date

31<sup>st</sup> December 2023

**Mr. Vikash Kumar Singh**  
Compliance Officer

**Mr. Amit Anand**  
CEO



## Carbon Check (India) Private Limited

### Certificate of Competency

**Mr. S. Ranganathan**

has been qualified as per CCIPL's internal qualification procedures in accordance with the requirements of CDM AS (V7.0), ISO/IEC14065:2020, ISO/IEC 17029:2019 and other applicable GHG programs:

*for the following functions and requirements:*

- |  |  |   |  |
|--|--|---|--|
| <input checked="" type="checkbox"/> Validator          | <input checked="" type="checkbox"/> Verifier               | <input checked="" type="checkbox"/> Team Leader             | <input checked="" type="checkbox"/> Technical Expert |
| <input checked="" type="checkbox"/> Technical Reviewer | <input type="checkbox"/> Health Expert                     | <input type="checkbox"/> Gender Expert                      | <input type="checkbox"/> Plastic Waste Expert        |
| <input checked="" type="checkbox"/> SDG+               | <input checked="" type="checkbox"/> Social no-harm(S+)     | <input checked="" type="checkbox"/> Environment no-harm(E+) | <input type="checkbox"/> CCB Expert                  |
| <input checked="" type="checkbox"/> Financial Expert   | <input checked="" type="checkbox"/> Local Expert for India |   |  |

*in the following Technical Areas:*

- |  |  |                                  |   |   |
|--|--|----------------------------------|---|---|
| <input checked="" type="checkbox"/> TA 1.1 | <input checked="" type="checkbox"/> TA 1.2 | <input type="checkbox"/> TA 2.1  | <input checked="" type="checkbox"/> TA 3.1  | <input type="checkbox"/> TA 4.1             |
| <input type="checkbox"/> TA 4. n           | <input checked="" type="checkbox"/> TA 5.1 | <input type="checkbox"/> TA 5.2  | <input type="checkbox"/> TA 7.1             | <input type="checkbox"/> TA 8.1             |
| <input type="checkbox"/> TA 9.1            | <input type="checkbox"/> TA 9.2            | <input type="checkbox"/> TA 10.1 | <input checked="" type="checkbox"/> TA 13.1 | <input checked="" type="checkbox"/> TA 13.2 |
| <input type="checkbox"/> TA 14.1           | <input type="checkbox"/> TA 15.1           |                                  |   |   |

Issue Date

1<sup>st</sup> January 2023

Expiry Date

31<sup>st</sup> December 2023

Mr. Vikash Kumar Singh  
Compliance Officer

Mr. Amit Anand  
CEO

## Appendix 3. Document reviewed or referenced

No.	Author	Title	References to the document	Provider
/1/	PO	a) PSF for GSC	version 1.0, dated, 10/10/2022	PO
		b) Intermediate PSF	version 1.1, dated, 04/09/2023	
		c) Intermediate PSF	version 1.2, dated, 05/10/2023	
		d) Final PSF	Version 1.3, dated 21/10/2023	
/2/	PO	Emission reduction calculation spread sheet including grid emission factor calculation	Vyshali ER sheet	PO
/3/	PO	IRR spread sheet	Financial analysis_Vyshali Actuals.xls	PO
/4/	PO, Ministry of Corporate Affairs	Legal status of the project owner M/s Vyshali Energy Private Limited	LOA, Company Registration Information	PO
/5/	HESCOM	Evidence for the start date of the project activity on 28/07/2016 dated 29/07/2016	Commissioning certificate - VEPL-1B 50 MW.pdf	PO
/6/	PO	Evidence for the supply of electricity to Indian Grid (energy purchase agreement) in between PO and Shyamaraju and Company (India) Private Ltd.	Dated 03/12/2015	PO
/7/	PO, Prime Meiden Ltd., ABB Group, Gamesa	Evidence for the project location (GPS coordinates for each of the 25 WTGs) including photographs, nameplates of the installed units, and technical specifications of key project equipment installed at site	Equipment nameplates and technical specifications	PO
/8/	PO and MOEFCC	All relevant statutory clearances for construction and operation of the project activity	MOEFCC clearance	PO
/9/	PO, Govt. of Karnataka, Axis Bank, HESCOM	Project implementation status (evidence for key project milestones) <ul style="list-style-type: none"> <li>- Govt. Order (referring KRED letter dated 20/10/2014</li> <li>- Wind turbine supply agreement dated 31/12/2014</li> <li>- Erection and Commissioning Agreement dated 31/12/2014</li> <li>- Bank loan sanction letter dated 05/08/2015</li> <li>- Energy purchase agreement dated 03/12/2015</li> <li>- Commissioning certificate dated 29/07/2016</li> </ul>	-	PO
/10/	PO, Prime Meiden Ltd.,	Evidence for the technical specifications of the project plant including installed capacity, lifetime (25 years),	Equipment nameplates	PO



Project Verification Report

	ABB Group, Gamesa	efficiency, lad factor etc.	and technical specifications	
/11/	PO	Purchase agreement - wind turbine supply agreement dated 31/12/201		PO
/12/	HESCOM	Evidence for the start of feed of electricity to the grid on 28/07/2016 by the project activity - Commissioning certificate dated 29/07/2016		PO
/13/	PO	Single line diagram from electricity generation to the electricity feed point at grid interconnection	Final PSF Version 1.3	PO
/14/	HESCOM	Technical specifications of the monitoring instruments (energy meters) including their calibration frequency specified by the manufacturer – meter test report dated 21/02/2022		PO
/15/	PO	Credible evidence for demonstration of additionality of the project activity: Evidence for the Investment decision date (based on which all the input parameters are taken for financial analysis in line with CDM Tool 27, version 11 “Investment Analysis”). Evidence for all the input parameters including the benchmark for financial analysis complying Tool 27, version 11	Vyshali_GO_30 to 100MW.pdf	PO
/16/	PO	Evidence for demonstration of common practice analysis		PO
/17/	PO	Evidence for the calculation of grid emission factor in line with TOOL 07	Vyshali ER sheet	PO
/18/	PO	All evidence related to Local Stakeholders Consultation process (invitations, attendance, photos/videos, minutes of meeting, etc.) and informal meetings conducted with the locals before and during the construction phase	LSC evidence	PO
/19/	PO and MOEFCC	Evidence for each of the stated Environmental Impacts including their monitoring - Noise pollution, Solid waste, Waste water, Protecting/ enhancing species diversity, Replacing fossil fuels with renewable sources of energy) resulting from the project activity, in absence of the project activity and also the legal requirements along with evidences for all the mitigation measures as stated in section D.1 of the PSF with regards to environment management.	MOEFCC clearance, dated 05/03/2016  VEPL noise monitoring report, dated 16/11/2022  Waste Disposal report, dated 02/04/2022	PO
/20/	PO	Evidence for each of the stated Social Impacts including their monitoring: - Jobs (Long-term jobs); - Jobs (Short-term jobs); - Education (Job related training imparted or not) - Project-related knowledge dissemination effective or not	-Safety displays - Attendance - VEPL-employee_sh ortterm.xlsx - Vyshali-Employee List_Longterm.xls	PO

Project Verification Report

/21/	CERC	CERC RE tariff order 2014-15, dated 15/05/2014 ( <a href="https://cercind.gov.in/2014/orders/SO354.pdf">https://cercind.gov.in/2014/orders/SO354.pdf</a> )	Dated 15/05/2014	PO
/22/	PO	Evidence for each of the applied 06 SDGs for the project activity including their monitoring		PO
/23/	PO	Letter of Authorization	Letter of authority	PO
/24/	CPCB, MoEFCC	CPCB directions on classifications of industrial sectors dated 07/03/2016 MoEFCC directions on environmental clearance for white category industries dated 05/03/2016	CPCB and MoEFCC directions	PO
/25/	Axis Bank	Loan Agreement	Vyshali Energy - Axis Bank Sanction Letter 05.08.2015 Optimised.pdf	PO
/26/	PO	Sample Joint meter reading and invoices	JMR readings	
/27/	M/s. Sai Chaitanya & Co,	CA certificate Vaishali	CA certificate dated: 31/03/2016	PO
/28/	CC IPL	On-site visit notes	OSV	Project verifier
/B01/	GCC	<ol style="list-style-type: none"> <li>1. GCC Project Standard, version 3.1</li> <li>2. GCC Verification Standard, version 3.1</li> <li>3. GCC Program Manual, version 3.1</li> <li>4. Environment-and-Social-Safeguards-Standard, version 3.0</li> <li>5. Project-Sustainability-Standard, version 3.0</li> <li>6. GCC Clarification No. 1, version 1.3</li> <li>7. GCC Standard on Avoidance of Double Counting, version 1.0</li> </ol>		Others
/B02/	GCC	GCC Methodology: GCCM001 Methodology for Renewable Energy Generation Projects Supplying Electricity to Grid or Captive Consumers	version 3.0	Others
/B03/	GCC	PSF template	-	Others
/B04/	UNFCCC	Tool 01: Tool for demonstration and assessment of additionality	Version 7.0.0	Others
/B05/	UNFCCC	Tool 07: Tool to calculate the emission factor for an electricity system	Version 7.0	Others
/B06/	UNFCCC	Tool 24: Common practice	Version 3.1	Others
/B07/	UNFCCC	Tool 27: Investment analysis	Version 11.0	Others
/B08/	CPCB	Modified directions under section 18(1)(b) of the Water (P&PC) Act, 1974 and the Air (P & PC) Act, 1981 regarding harmonization of classification of industrial sectors under red/ orange/ green/ white categories by the CPCB  <a href="https://mpcb.gov.in/sites/default/files/consent-management/CPCBCategorizationdirection.pdf">https://mpcb.gov.in/sites/default/files/consent-management/CPCBCategorizationdirection.pdf</a>	-	Others
/B09/	Govt. of India	Electricity Act 2003, dated 26/05/2003	-	Others

Project Verification Report

		National Electricity Policy 2005, dated 12/02/2005		
/B10/	Govt. of India	'Noise Pollution (Regulation and. Control) Rules, 2000	-	Others
/B11/	Govt. of India	Integrated Energy Policy, 2006	-	Others
/B12/	Govt. of India	National Action Plan on Climate Change (NAPCC), 2008	-	Others
/B13/	CDM	<a href="https://cdm.unfccc.int/Projects/proj_search.html">https://cdm.unfccc.int/Projects/proj_search.html</a>	-	Others
/B14/	VERRA	<a href="https://registry.verra.org/app/search/VCS/All%20Projects">https://registry.verra.org/app/search/VCS/All%20Projects</a>	-	Others
/B15/	Gold Standard	<a href="https://www.goldstandard.org">GSF Registry (goldstandard.org)</a>	-	Others
/B16/	Indian REC Standard	Renewable Energy Certificate Registry <a href="https://www.recregistryindia.nic.in/index.php/publics/registered_regens">https://www.recregistryindia.nic.in/index.php/publics/registered_regens</a>	-	Others
/B17/	I.REC Standard	International REC Standard (I-REC ) <a href="https://www.irecstandard.org/registries/">https://www.irecstandard.org/registries/</a>	-	Others
/B18/	Ministry of Environment, Forest and Climate Change Govt. of India	Environmental Impact Assessment notification <a href="#">1_SO1533E_14092006.pdf</a> <a href="http://environmentclearance.nic.in"> (environmentclearance.nic.in)</a>  Environmental Impact Assessment notification Amendment	Dated 14/09/2006  Dated 14/07/2018	Others
/B19/	Govt. of India	National Tariff Policy 2006		Others

## Appendix 4. Clarification request, corrective action request and forward action request

Table 1. CLs from this project verification

CL ID	01	Section no.	-	Date:	19/01/2023
<b>Description of CL</b>					
PO is requested to provide the following supporting documents:					
<ol style="list-style-type: none"> <li>1. Power Purchase Agreement</li> <li>2. Joint Meter Reading Records (since the commissioning of project till date)</li> <li>3. Sample Invoices raised for FY 2021-2022</li> <li>4. Generation Records (since the commissioning of project till date)</li> <li>5. On site electricity consumption records</li> <li>6. Evidence for Investment decision date</li> <li>7. Loan sanction letter from Axis Bank dated 5<sup>th</sup> August, 2015</li> <li>8. O&amp;M Agreement</li> <li>9. Actual project cost incurred</li> <li>10. National standard for meter calibration</li> <li>11. Noise monitoring reports</li> <li>12. Records of Hazardous waste, solid waste generation and disposal and contracts with PCB certified vendors</li> <li>13. Record for Bird Hits</li> <li>14. Details of workers employed / contracts signed for short term during construction and operational stages</li> <li>15. EHS policy</li> <li>16. CSR policy</li> <li>17. Health coverage records</li> <li>18. Community and rural welfare contribution records</li> <li>19. HR policy</li> <li>20. Accident / Incident Records</li> <li>21. Training records</li> <li>22. Acknowledgement from PCB for White Category Industry</li> <li>23. No ODA Undertaking/ declaration from the project owner</li> <li>24. Local Stakeholder Meeting Photographs, Attendance sheet and Minutes of Meeting.</li> <li>25. Declaration of intended use of Approved Carbon Credits (ACCs)</li> </ol>					
<b>Project Owner's response</b>					<b>Date:</b> 02/09/2023
<p><i>All above mentioned supporting documents are enclosed through a mail except Point no 8 as there are no O&amp;M contract</i></p> <p><i>For point 5: onsite consumption is as per "Import" values in JMRs</i></p> <p><i>For point 10: Energy meter calibration as per EPA.</i></p> <p><i>For point 25: Declared in PSF</i></p>					
<b>Documentation provided by Project Owner</b>					
<b>Project verifier assessment</b>					<b>Date:</b> 01/10/2023

1. PO has provided Power Purchase Agreement to the project verifier and is found to be appropriate.
2. PO has provided the JMRs (since the commissioning of project till date) and the same have been assessed by the Project verifier and found to be appropriate.
3. PO has only provided sample invoices for the year 2016 and not provided sample invoices raised for FY 2021 -2022. **This finding remains open.**
4. PO has provided generation Records (since the commissioning of project till date) and the same has been assessed by the project verifier and found to be correct and appropriate.
5. The on-site electricity consumption is recorded in the JMRs provided which is deemed acceptable to the verifier.
6. PO has provided the evidence for investment decision date and the same has been verified by the Project Verifier and found to be correct.
7. PO has provided the Loan sanction letter from Axis Bank dated 5<sup>th</sup> August 2015 and the same has been verified by the Project Verifier.
8. PO needs to transparently state the actual O&M cost incurred along with supporting evidence. **Hence, this finding remains open.**
9. PO has provided CA certificate to show the actual project cost incurred which is not acceptable to the project verification team. PO needs to transparently state the actual project cost incurred with breakup as per the signed agreement/(s). **Hence, this finding remains open.**
10. PO has clarified that the meter calibration will be done in accordance with the electricity purchase agreement which is deemed acceptable to the verifier.
11. PO has provided the Noise monitoring reports which the project verifier has assessed and found to be appropriate.
12. PO has submitted the E-waste and Hazardous waste monitoring records and hazardous waste disposal contract. PO is requested to submit any contract signed with an authorized vendor for the disposal/recycling of E-waste or end-of-life equipment. **Hence, this finding remains open.**
13. PO has provided the record of bird hits and the same has been verified by the Project Verifier and found to be appropriate.
14. PO has provided employee Lists segregated into long term and short-term employments. However, there is no means of cross checking this information. Equally for short term jobs which are temporary in nature, security guards have been included which normally in this type of projects are to be long term jobs. Hence, the finding remains open.
15. EHS policy document have been submitted by the PO and the same has been assessed by the PV and found to be appropriate.
16. CSR policy document have been submitted by the PO and the same has been assessed by the PV and found to be appropriate.
17. PO to provide proper evidence for health coverage documents for all the employees. Hence, this part of the finding **remains open.**
18. Community and rural welfare contribution records apart from photographs to be provided. **Hence, this finding remains open.**
19. HR policy has been submitted by the PO and the same has been assessed by the PV and found to be appropriate.
20. PO has provided the Accident / Incident Records.
21. PO has provided the training records.
22. Po has provided the acknowledgement from PCB for White Category Industry
23. Po has provided No ODA Undertaking/ declaration from the project owner.
24. PO has provided Feedback forms, Photographs as well as Minutes of Meeting for the LSC meeting. Hence the finding is closed.
25. The declaration for intended use of ACCs is stated in the PSF which is deemed acceptable.

<b>Project Owner's response</b>	<b>Date: 05/10/2023</b>
<p>3. Sample invoices are provided to crosscheck that billing is done, complete data shall be shared during issuance if required. Invoices will be raised based on JMR readings only (which are already enclosed)</p> <p>8. As O&amp;M is not used for sensitivity analysis as per para 27 of CDM tool 27, the same is not enclosed.</p> <p>9. PO has provided the breakup sheet for actual cost.</p> <p>12. PO states that as of now there are no contracts for E-waste or end of life products as there is no such waste at site as like hazardous waste. PO stated the procedure followed by them for E-waste and end of life products in the PSF.</p> <p>14. For our project, generally security contract is only for one year and being renewed every year (contracts are confidential), so this is treated as short term, for crosschecking the data provided, few photographs of the registers are enclosed, in the similar way it is maintained and can be crosschecked during issuance with site records.</p> <p>17. Health insurance coverage of employees is provided</p> <p>18. Community and welfare activities are generally done under CSR, only photographs are provided, and this parameter is not monitored and scored '0'.</p>	

<b>Documentation provided by Project Owner</b>	
<p>Actual cost breakup</p> <p>Photographs of attendance registers</p>	

<b>Project verifier assessment</b>	<b>Date: 11/10/2023</b>
<p>3. PO has provided sample invoices. Invoices are raised based on JMR readings, some recent records (e.g. from 2022) of which were also checked during site visit. Hence, this finding is closed.</p> <p>8. Since the O&amp;M is not used for sensitivity analysis as per para 27 of CDM tool 27, PO has not stated the actual O&amp;M cost incurred. The finding is closed.</p> <p>9. PO has provided the breakup sheet for actual cost. Hence the finding is closed.</p> <p>12. As justified by the PO, as of now there is no requirement of E-waste transaction and stated the procedure followed by them for E-waste and end of life products in the PSF. Hence, this finding is closed.</p> <p>14. As justified by the PO, the contract with the security personnel is only for one year and being renewed every year, hence these jobs are considered as short-term jobs. The finding is closed.</p> <p>17. PO has provided a sample employee's health insurance policy. Hence, the finding is closed.</p> <p>18. Community and welfare activities are done under CSR; photographs are provided by the PO. Hence the finding is closed.</p>	

<b>CL ID</b>	02	<b>Section no.</b>	D.2	<b>Date:</b> 19/01/2023
<b>Description of CL</b>				
<p>The individual installed capacity per WTG mentioned in the PSF is 2 MW. Though the PSF mentions the total installed capacity as 50MW, it enlists 28 WTGs at the project location. However, as confirmed during site visit, the project activity involves only 25 WTGs. PO is requested to clarify.</p> <p>The physical address and the geo-coordinates, checked during site visit, did not match with that mentioned in section A.2 of the PSF. Furthermore, during the site visit the following WTGs, mentioned in the PSF, could not be located viz. N29, N30, N32, N37, N37A, N41, N42, N46A, N47, N48. PO is requested to clarify.</p>				
<b>Project Owner's response</b>				<b>Date:</b> 02/09/2023
<p>The total capacity of the plant is 50MW and PO confirms that plant has 25 WTGs, each of 2MW at the project location and the corrected details are changed in the section A.2 of PSF accordingly. There were few data mismatch and the same is corrected.</p>				
<b>Documentation provided by Project Owner</b>				
Revised PSF				
<b>Project verifier assessment</b>				<b>Date:</b> 01/10/2023
<p>PO has clarified the total capacity of plant is 50 MW, which consists of 25 WTGs of each 2 MW. The Location ID, physical address, and the geo-coordinates of all the WTGs now align with the observations on-site. Hence CL 02 is closed.</p>				

<b>CL ID</b>	03	<b>Section no.</b>	D.3.1, D.3.6, D.3.7	<b>Date:</b> 19/01/2023
<b>Description of CL</b>				
Under section B.4 of the PSF, version of CEA database referred is inconsistent. Reference has been made to versions 15, 16 and 17, whereas the latest available version is 17.				
<b>Project Owner's response</b>				<b>Date:</b> 02/09/2023
Under section B.4 of the PSF, version of CEA database referred is made consistent, i.e., latest version 17.0 that is available at time of submission of PSF.				
<b>Documentation provided by Project Owner</b>				
<i>Revised PSF</i>				
<b>Project verifier assessment</b>				<b>Date:</b> 01/10/2023
PO has corrected the version of CEA database under section B.4 of PSF. Hence, CL 03 is closed.				

<b>CL ID</b>	04	<b>Section no.</b>	D.3.6, D.3.7	<b>Date:</b> 19/01/2023
<b>Description of CL</b>				
In section B.6.1 of the PSF:				
<ul style="list-style-type: none"> <li>i. As per the applied methodology paragraph 42(a), Simple OM emission factor is to be calculated ex-ante using “a 3-year generation-weighted average, based on the most recent data available at the time of submission of the CDM-PDD to the DOE for validation”. However, the data used for the same in the PSF pertains to the years 2014-15, 2015-16 and 2016-17 which is not in accordance with the applied methodology.</li> <li>ii. Similarly, the data used in the PSF for Build Margin(BM) emission factor pertains to 2016-17. However, as per the applied methodology paragraph 72, BM is to be calculated ex-ante using “most recent information available on units already built for sample group m at the time of CDM-PDD submission to the DOE for validation”. Hence, the same is not in accordance with the applied methodology.</li> <li>iii. The data considered for Low-Cost/ Must–Run (LCMR) source of electricity generation is not based on the average of five most recent years.</li> </ul>				
<b>Project Owner's response</b>				<b>Date:</b> 02/09/2023
<ul style="list-style-type: none"> <li>I. As per the applied methodology paragraph 42(a), Simple OM emission factor is calculated ex-ante using “a 3-year generation-weighted average, based on the most recent data available at the time of submission of the CDM-PDD to the DOE for validation” for which Version 17.0 of CEA data is considered and changed accordingly.</li> <li>II. Similarly, the data used for Build Margin (BM) emission factor pertains to the latest data i.e., 2020-21. Thus BM is calculated ex-ante using “most recent information available on units already built for sample group m at the time of CDM-PDD submission to the DOE for validation”. Hence, the same is made in accordance with the applied methodology.</li> <li>III. The data considered for low-cost/ must –run source of electricity generation is changed and taken based on the average of five most recent years.</li> </ul>				
<b>Documentation provided by Project Owner</b>				
<i>Revised PSF</i>				
<b>Project verifier assessment</b>				<b>Date:</b> 01/10/2023
Section B.6.1 of the revised PSF now include the most recent available data for Low-Cost/ Must–Run (LCMR) source of electricity generation, the determination of Simple OM emission factor and Build Margin (BM) emission factor. The same is based on “CO <sub>2</sub> Emission Database” Version 17.0, published by CEA. The data used has been found to be appropriate by the verification team and hence CL 04 is closed.				

<b>CL ID</b>	05	<b>Section no.</b>	D.3.7	<b>Date:</b> 19/01/2023
<b>Description of CL</b>				
In Section B.7.1 of the PSF:				
<ul style="list-style-type: none"> <li>i. As the project activity is already operational, please provide the specific energy meter type installed, their accuracy, serial numbers, calibration status, etc. at the feeders as well as substation.</li> </ul>				

<ul style="list-style-type: none"> <li>ii. The QA/QC procedures should be more specific to the project activity as the same is operational since 2016, PO should touch upon the functioning of main and check meter and also specify the National Standard referred to ascertain the calibration frequency.</li> <li>iii. In accordance with onsite observations, PO is required to explain apportioning of electricity w.r.t. arrangement of feeders and how the meter in the WTG can be used to cross check the generation.</li> <li>iv. Please check and correct the “Frequency of Measuring/reading” column.</li> <li>v. In the Additional Comments column, the archiving period is to be appropriately mentioned.</li> </ul>				
<b>Project Owner’s response</b>				<b>Date:</b> 02/09/2023
In Section B.7.1 of the PSF:				
<ul style="list-style-type: none"> <li>i. As the project activity is already operational, the specific energy meter type installed, their accuracy, serial numbers, calibration frequency for the project activity are provided.</li> <li>ii. The PO has updated QA/QC procedures with more specific to the project activity as the same is operational since 2016 and touching upon the functioning of main and check meter.</li> <li>iii. PO has explained apportioning of electricity with respect to arrangement of feeders and how the meter in the WTG can be used to cross check the generation in sec A.3 of PSF.</li> <li>iv. The Frequency of Measuring/reading column is corrected</li> <li>v. In the Additional Comments column, the archiving period is changed and mentioned appropriately.</li> </ul>				
<b>Documentation provided by Project Owner</b>				
<i>Revised PSF</i>				
<i>Sample calibration report</i>				
<b>Project verifier assessment</b>				<b>Date:</b> 01/10/2023
<ul style="list-style-type: none"> <li>i. PO has provided the specific energy meter type installed, their accuracy and serial numbers at the feeders as well as substation. However, calibration details are provided only for the year 2021 and PO is required to provide calibration details and calibration certificates since the start date of the project. Hence the finding <b>remains open</b>.</li> <li>ii. QA/QC procedures have been revised in section B.7.1 by the PO and is deemed acceptable by the verification team. Hence the finding is closed.</li> <li>iii. PO has explained apportioning of electricity w.r.t. arrangement of feeders and how the meter in the WTG can be used to cross check the generation in sec A.3 of PSF. Hence the finding is closed.</li> <li>iv. The “Frequency of Measuring/reading” column has been modified appropriately. Hence, the finding is closed.</li> <li>v. PO has corrected the archiving period in section B.7.1 which is acceptable to the verification team. Hence the finding is closed.</li> </ul>				
<b>Project Owner’s response</b>				<b>Date:</b> 05/10/2023
<ul style="list-style-type: none"> <li>i. Calibration details are provided only for the year 2021 to show that calibration of meters is being carried out. All details from commissioning will be shared during issuance.</li> </ul>				
<b>Documentation provided by Project Owner</b>				
<b>Project verifier assessment</b>				<b>Date:</b> 11/10/2023
i. PO has provided the latest calibration details in the PSF and all relevant calibration data will be provided during the monitoring periods. Hence, this finding is closed.				
<b>CL ID</b>	06	<b>Section no.</b>	D.3.7	<b>Date:</b> 19/01/2023
<b>Description of CL</b>				



In section B.7.1 of the PSF, parameters to be monitored for E+/S+ and SDGs:

- i. The parameters, monitored with reference to scoring in Section E and F, are required to be specific and clear on the frequency of monitoring, the legal requirements in place, QA/QC in line with the PSF completing guidelines.
- ii. The Parameter “Noise Pollution” does not mention the distance at which the reading is taken or does it mean 80 dB around any sensitive receptors (inhabitations/ecologically sensitive areas etc.), justification for severity assessed as “harmless” by the PO is required to be provided, no regulatory reference is provided for the defined limit and also QA/QC just mentioned “calibrated instruments are used” however there is no reference to details of instruments being used.
- iii. For the parameter “Solid Waste” please correlate with the information provided in section E.1 and be more specific to the project activity as the same is operational since 2016. Monitoring needs to be specific to each type of solid waste category generated.
- iv. For the parameter “Protecting species Diversity”, section B.7.1 mentions “project activity affects birds path” and section E.1 states that “WTGs will not be installed in high bird use areas”, please provide the basis for the same. Furthermore, the impact is assessed as “Harmless”. Was a biodiversity assessment conducted (including bird and bat study) to arrive at this conclusion.
- v. Though the parameter “Community and rural welfare (indigenous people and communities) etc.” is scored in section E.2, the same does not find a mention under section B.7.1

**Section B.7.2**

In Section E.1 some of the parameters which are scored if not managed properly can create harmful impact on environment and hence risk mitigation plan needs to be defined for those for e.g. solid waste from hazardous waste.

**Project Owner’s response**

**Date:** 02/09/2023

In section B.7.1 of the PSF, parameters to be monitored for E+/S+ and SDGs:

- i. The parameters, monitored with reference to scoring in Section E and F, are made specific and clear on the frequency of monitoring, the legal requirements in place, QA/QC as per the PSF completing guidelines.
- ii. The Parameter “Noise Pollution” is monitored yearly, it is 40-60 dB around the turbines. Even the information on regulatory reference and QA/QC is elaborated.
- iii. The PO has already indicated in the PSF in section E.1 that the monitoring is specific to solid waste quantity per year. Monitoring is specific to each waste category generated.
- iv. For the parameter “Protecting species Diversity”, section B.7.1 mentions “project activity affects birds path” is concluded from assessment conducted to study birds path as per ESIA report and section E.1 states that “WTGs will not be installed in high bird use areas” which is removed as it is a general statement.
- v. The parameter “Community and rural welfare (indigenous people and communities) etc.” is not scored and is elaborated accordingly

In Section E.1 some of the parameters which are scored if not managed properly can create harmful impact on environment and hence risk mitigation plan is defined for those in section B.7.2

**Documentation provided by Project Owner**

*Revised PSF*  
*Extract of ESIA*

**Project verifier assessment**

**Date:** 01/10/2023

- i. PO is required to elaborate the purpose (parameter-specific) of monitoring and describe QA/QC procedures for all included in sections B.7.1 and B.7.2, in line with the PSF completing guidelines. Additionally, PO is requested to clarify the addition of the rows titled “value of monitoring parameter” and “data source” which is not in accordance with the template requirement and also clarify why parameters “Noise pollution”, “Protecting species diversity”, and “Incidents/Accidents” are included in section B.7.1 when they are clearly not positive impacts wrt the baseline scenario (Please refer to PSF completion guidelines). Hence the finding **remains opened**.
- ii. PO has stated that the noise around turbines and pooling areas are measured with calibrated sound level meters. However, no information is provided regarding the instruments utilized, the individuals in charge of them, or the measuring process. Hence the finding is **open**.
- iii. PO has correlated with the solid waste information provided in section E.1 and described specific monitoring procedure for E-waste and Hazardous waste. For hazardous waste, PO has provided waste disposal contract. PO needs to provide evidence for contract with vendors for E-waste as well. Additionally, PO is required to justify how the project cannot produce end of life equipment. Hence the finding **remains opened**.
- iv. The revisions in the PSF are acceptable to the verification team. Hence the finding is closed.
- v. The parameter “rural or community welfare” has not been elaborated in section B.7.1 and is no longer scoring +1 for the parameter under social safeguards, which is deemed acceptable to the verification team. Therefore, this finding is closed.

**Section B.7.2**

‘Solid waste from E-waste’ is identified under section B.7.2. However, the table is not appropriately completed with respect to. the Risk mitigation plan. The information in columns ‘targets to be achieved by’, ‘targets achieved on’ and ‘date of closing the program’ have not been correctly added. **Hence, the finding remains open.**

<b>Project Owner’s response</b>		<b>Date:</b> 05/10/2023
i.	<i>Templates in section B.7.1 are corrected and made consistent with elaborated monitoring and QA/QC procedures and parameters “Noise pollution”, “Protecting species diversity”, and “Incidents/Accidents” are included in sec B.7.2.</i>	
ii.	<i>Information about utilized instrument used is stated, the project monitoring team will assess the noise levels and same is mentioned in the PSF.</i>	
iii.	<i>PO states that as of now there are no contracts for Ewaste or end of life products as there is no such waste at site as like hazardous waste. PO stated the procedure followed by them for Ewaste and end of life products in the PSF.</i>	

**Section B.7.2**

‘Solid waste from E-waste’ is identified under section B.7.2. The table is appropriately completed w.r.t. the Risk mitigation plan with information in columns ‘targets to be achieved by’, ‘targets achieved on’ and ‘date of closing the program’ have been updated.

<b>Documentation provided by Project Owner</b>		
<b>Project verifier assessment</b>		<b>Date:</b> 11/10/2023
i.	PO has elaborated the monitoring and QA/QC procedure in the said section. Hence the finding is closed.	
ii.	PO has provided the necessary information regarding noise monitoring. Hence finding is closed.	
iii.	As justified by the PO, as of now there is no requirement of E-waste transaction and hence this part of the finding is closed	

<b>CL ID</b>	07	<b>Section no.</b>	D.3.5	<b>Date:</b> 19/01/2023
<b>Description of CL</b>				
With respect to investment analysis, the following findings are raised:				
i. In accordance with paragraph 34 of the PSF completion guidelines, PO needs to specify the project milestones including the investment decision date under step 2 of investment analysis, in section B.5 of the PSF.				

- ii. PO needs to confirm (with credible evidence) on the compliance of paragraph 10 of CDM Tool 27, version 11 which states “*Input values used in all investment analysis shall be valid and applicable at the time of the investment decision taken by the project participant.*”
- iii. PO to provide a breakup of the value considered under Gross Depreciation.
- iv. Under Sensitivity analysis, the breaching values for each of the factors need to be mentioned along with justification as to why is it not possible. Furthermore, as the project is already operational since 2016, the sensitivity analysis to be based on realistic values.

**Project Owner’s response** **Date:** 02/09/2023

- i. The following milestones are considered for determining the investment decision date under step-2 of investment analysis in section B.5 of the PSF and listed input values have been consistently applied in all calculations.

Milestone activity	Date
KRED letter (as per GO)	20/10/2014
Supply of turbines Agreement	31/12/2014
Erection and Commissioning Agreement	31/12/2014
Loan sanction	05/08/2015
COD	29/07/2016

- ii. PO confirms that the project activity complies with paragraph 10 of CDM tool 27, version 11 and all the input values used in the investment analysis are valid and applicable at the time of taking investment decision by the project participant.
- iii. As provided by Sec. 32 of the Income Tax Act, the entire plant and machinery excluding land has been considered as a ‘block of assets’ and the depreciation has been provided accordingly. Appendix IA prescribes only one rate – 7.69% – for all assets. Moreover, this is more conservative from the demonstration of additionality point of view.
- iv. Under Sensitivity analysis, the breaching values for each of the factors is mentioned along with justification as to why is it not possible.

**Documentation provided by Project Owner**

*Revised PSF*

**Project verifier assessment** **Date:** 01/10/2023

- i. PO has specified the project milestones including the investment decision date under step 2 of investment analysis, in section B.5 of the PSF. However, PO needs to elaborate on the reason for the selection of the said investment decision date and include other important milestones like PPA signing as well. **Hence the finding is still open.**
- ii. PO has stated that the letter from Karnataka Renewable Energy Development Limited dated 20 October 2014 sourced from Govt. order received is considered as Investment decision date and the input values are taken from CERC tariff order available at that time. This is acceptable to the verification team and hence, this finding is closed.
- iii. PO has explained that investment decision has been taken based on the input parameters contained in CERC RE order and that the CERC order does not provide the cost of land separately. PO does not consider the Land cost in IRR which is acceptable by the verification team. Hence, the finding is closed.
- iv. PO is required to clarify why O&M cost is not considered for sensitivity analysis. Equally PO has not justified compliance in accordance with para 27 of Tool 27 Ver. 11. Additionally, PO has provided CA certificate as evidence for actual project cost incurred. This is not acceptable to the verification team. PO needs to transparently quote and discuss the actual project cost, electricity tariff, PLF achieved so far and O & M cost as per signed agreements. Hence the finding **remains opened.**

**Project Owner’s response** **Date:** 05/10/2023

i.	<i>PO has elaborated on selection of investment decision date and all important milestones are stated.</i>
ii.	<i>Closed</i>
iii.	<i>Closed</i>
iv.	<i>Paragraph 27 of Tool 27 Ver. 11 states “Variables, including the initial investment cost, that constitute more than 20% of either total project costs or total project revenues should be subjected to reasonable variation (all parameters varied need not necessarily be subjected to both negative and positive variations of the same magnitude), and the results of this variation should be presented in the PDD and be reproducible in the associated spread sheets. Where a DOE considers that a variable which constitute less than 20 per cent has a material impact on the analysis they shall raise a corrective action request to include this variable in the sensitivity analysis”. As you would observe in none of the cases O&amp;M cost account for more than 20% of project cost or project revenue. Hence, as per the Tool, O&amp;M cost does not qualify as a variable to be subjected to reasonable variation. Additionally, bifurcation of actual project cost is provided.</i>

**Documentation provided by Project Owner**

<b>Project verifier assessment</b>	<b>Date:</b> 11/10/2023
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i. PO has elaborated the invest decision date and important milestones under step 2 of investment analysis, in section B.5 of the PSF. Hence the finding is closed.  
 iv. O&M cost account for more than 20% of project cost or project revenue. Hence, as per the Tool, O&M cost does not qualify as a variable to be subjected to reasonable variation. The finding is closed.

<b>CL ID</b>	08	<b>Section no.</b>	D.10, D.11	<b>Date:</b> 19/01/2023
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**Description of CL**

In section E: Environmental and Social Safeguards of the PSF:

- i. Please complete the table uniformly with appropriate use of “Not Applicable”, “No Action Required” etc. and accordingly fix appropriate KPI for each of the identified harmless and harmful Environmental and Social Safeguards along with proper reference for relevant applicable legislation.
- ii. Monitoring approach and parameter as well as the basis of the conclusion ‘as to why the parameter will be scored’ to be elaborated upon using specific targets and performance indicators such as targeted CO<sub>2</sub> emission reductions, minimum number of people targeted for imparting training etc. The chosen parameters should be quantified for the baseline scenario and the project scenario.
- iii. With reference to solid waste from Plastic, Hazardous waste, E-waste, End of Life Products as the project activity is operational since 2016, please be very specific as to what is being classified here (for e.g. oil soaked cotton, used lubricants/oil, oil soaked PPEs, used transformer oil drums etc.) and accordingly frame the detailed monitoring approach with reference to disposal in line with applicable regulations viz. SPCB authorized vendor as well as quantity of waste generated/ disposed.
- iv. No information has been provided w.r.t Shadow Flicker.
- v. While the parameter ‘Protecting / Enhancing Species Diversity’ mentions “... wind turbine blade and towers visible to birds as blade tips and tower is painted with different colours and UV reflective paint” to mitigate risk of bird mortality, the said measures were not observed to be implemented during the site visit. PO to justify scoring.
- vi. Scored parameters such as “Occupational health hazards”/ “Improving/ deteriorating working conditions” etc.” make generic statements such as “reduces the chance to happen accidents ...”, “the people from local communities would have to work somewhere with fatiguing work conditions” etc. – please be project activity specific with respect to description of impact, the monitoring approach and parameters as well as conclusion leading to the parameter being scored.
- vii. The following parameters:
  1. “Replacing fossil fuels with renewable sources of energy” and “CO<sub>2</sub> emissions”;
  2. “specialized training / education to local personnel” and “Project related knowledge dissemination effective or not”;

<p>3. “Occupational health hazards” and “Reducing / increasing accidents /Incident s/fatality” are scored +1 based on the same theory / justification. PO to justify the scoring the said parameters.</p> <p>viii. PO is requested to justify as to how the trainings conducted for parameters “specialized trainings/ education to local personnel” and “Project related knowledge dissemination effective or not” are different from those mandated under legal/regulatory requirements for the sector.</p> <p>ix. Child Labour prohibition and Minimum Wage are governed by their respective acts in place in India and have a compliance obligation. PO to justify the basis for scoring the aforementioned parameters in the PSF.</p> <p>x. PO also needs to demonstrate that under “Social safeguards” impacts created are additional to compliance obligation under CSR commitments.</p> <p>xi. In accordance with paragraph 22(b) of Project Sustainability Standard version 3.0, PO to ensure that all linkages between chosen SDGs and E+/S+ parameters are reflected for e.g. Goal 1.1 and parameter “poverty elevation SW03”.</p>
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<b>Project Owner’s response</b>	<b>Date: 02/09/2023</b>
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<p>i. The appropriate use of “Not Applicable”, “No Action Required” etc. and accordingly appropriate KPI for each of the identified harmless and harmful Environmental and Social Safeguards along with proper reference for relevant applicable legislation has been made clear.</p> <p>ii. The fact that projects are already established and in operation, the parameters scored like targeted CO<sub>2</sub> emission reductions, minimum number of people employed targeted for imparting training are quantified for the project scenario.</p> <p>iii. With reference to solid waste, only solid waste from E-waste is considered in the project scenario. The E-waste (for e.g. Scada equipment,turbine parts, inverter, cables, electronic cards etc.) and Hazardous waste (oils, cotton waste,etc) is classified here as Solid waste and the detailed monitoring approach along with KPI is clearly defined.</p> <p>iv. Information about shadow flickers is mentioned.</p> <p>v. Measures are taken to protect birds like providing bird guards, paints to tip of blades and flickering effect helps the birds from danger, so it is scored. Even ESIA was also conducted to take measures.</p> <p>vi. PO feels that scored parameters such as “Occupational health hazards”/ “Improving/ deteriorating working conditions” / etc.” are not project activity specific with respect to description of impact, the monitoring approach is not appropriate and hence those are not considered for scoring.</p> <p>vii. Parameters scored +1 with same theory with respect to others parameters that are scored are been ignored. Only one parameter for a theory is considered.</p> <p>viii. PO has considered extra trainings conducted for parameters “specialized trainings/ education to local personnel” as part of skill development to relevant persons and “Project related knowledge dissemination effective or not” to the employees that are different from those mandated under legal/regulatory requirements for the sector.</p> <p>ix. PO has addressed appropriate conclusions for the parameters “Exploitation of Child labour” and “Minimum wage protection” in the revised PSF. Hence the finding is closed.</p> <p>x. PO confirms that some welfare activities done are additional to CSR commitments.</p> <p>xi. In accordance with paragraph 22(b) of Project Sustainability Standard version 3.0, PO ensures that all linkages between chosen SDGs and E+/S+ parameters are reflected in the PSF</p>
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<b>Documentation provided by Project Owner</b>	
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*Revised PSF*

<b>Project verifier assessment</b>	<b>Date: 01/10/2023</b>
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<p>i. It has been observed by the verification team that, the tables in section E have been uniformly completed, however for some parameters, such as End of life equipment and several others, PO is required to justify how no environmental or social impact is anticipated. Hence the finding <b>remains opened.</b></p>
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<ul style="list-style-type: none"> <li>ii.</li> <li>iii.</li> <li>iv.</li> <li>v.</li> <li>vi.</li> <li>vii.</li> <li>viii.</li> <li>ix.</li> <li>x.</li> <li>xi.</li> </ul>	<p>PO has aligned the monitoring parameter with monitoring approach as well as explanation for justification which is deemed acceptable by the verification team. Hence the finding is closed.</p> <p>PO has elaborated in the revised PSF what is being classified as the E-waste and Hazardous waste and has detailed the monitoring approach. PO has provided the waste disposal contract for hazardous waste and is required to provide the same with an authorized vendor for E-waste. <b>Hence, the finding remains open.</b></p> <p>PO has updated information about the shadow flickers. Hence the finding is closed.</p> <p>PO has mentioned in the PSF that "blade tips and towers, visible to birds will be painted with different colors and UV reflective paint, to isolate from the sky and mitigate risk of bird mortality. Moreover, bird guards will also be provided." PO has installed bird guards on the transmission lines and has provided evidence for the same but painted blade tips and towers were not observed during site visit. PO to justify stating this in the PSF. <b>Hence, the finding remains open.</b></p> <p>Description of impact and the monitoring approach for the parameters has been described. However, the conclusion of the parameter being scored is not clear and all the parameters are either scored +1 or 0. Please refer to paragraph 22 of the Environment and Social Safeguards Standard (v 3.0) where the criteria for scoring the parameters have been specified. PO is requested to revise section E accordingly. <b>Therefore, this finding remains open.</b></p> <p>PO has justified the scoring of the aforementioned parameters and the revisions in the PSF are deemed acceptable to the verification team. Therefore, this finding is closed.</p> <p>PO has stated that the parameters "specialized trainings/ education to local personnel" and "Project related knowledge dissemination effective or not" are not applicable. However, these parameters are scored 0. Paragraph 22 (c) of the Environment and Social Safeguards Standard (v 3.0) states that <i>"If the environmental impact is positive with respect to the pre-project scenario or baseline scenario, but the impact cannot be or has not been measured and monitored or not demonstrated satisfactorily, a score of zero "0" shall be assigned to the aspect"</i>. PO to justify the non-applicability and scoring of the said parameter impact. <b>Therefore, this finding remains open.</b></p> <p>PO has provided the proper justification for not scoring the aforementioned parameters in the PSF. Hence the finding is closed.</p> <p>PO now doesn't claim for the community or rural welfare activities and claims for the health services for which monitoring parameter has been elaborated. However, PO needs to provide appropriate evidence which can be crosschecked with the data provided, to substantiate this claim. <b>Therefore, this finding remains open.</b></p> <p>Linkages has been established between all SDGs and E+/S+ parameters in sections B.7.1 and B.7.2. However, PO is required to justify the parameters that are chosen to monitor for SDGs (3, 4, 8, and 9) are done under legal requirements or not. PO is required to justify how the activities performed to claim the said goals are additional to these legal requirements. Hence the finding <b>remains opened.</b></p>
<p><b>Project Owner's response</b></p>	<p><b>Date:</b> 05/10/2023</p>

i.	The tables in section E have been uniformly completed, however for some parameters, such as End of life equipment and several others are elaborated
ii.	Closed
iii.	PO states that as of now there are no contracts for E-waste or end of life products as there is no such waste at site as like hazardous waste. PO stated the procedure followed by them for E-waste and end of life products in the PSF.
iv.	Closed.
v.	PO has corrected the information for parameter “protecting species diversity” and removed generalized statements.
vi.	As per Environment and Social Safeguards Standard (v 3.0), scoring the parameters have been revised.
vii.	Closed.
viii.	Parameters “specialized trainings/ education to local personnel” and “Project related knowledge dissemination effective or not” are revised in PSF as Paragraph 22 (c) of the Environment and Social Safeguards Standard (v 3.0) .
ix.	Closed.
x.	Health services for which monitoring evidence and declaration provided.
xi.	PO has demonstrated additionality for all claimed SDGs and most of the SDGs claimed are linked to E+/S+. Their monitoring is demonstrated. Claim for few SDGs are to be shown as they are yet to take place and can be demonstrated during issuance like SDG 4.

**Documentation provided by Project Owner**

**Project verifier assessment**

**Date:** 11/10/2023

- i. PO has completed the table in section E uniformly. Parameters like End of life equipment are elaborated. Hence, the finding is closed.
- iii. PO has justified that as of now there is no requirement of E-waste transaction and stated the procedure followed by them for E-waste and end of life products in the PSF. Hence this finding is closed.
- v. PO has corrected the information for parameter “protecting species diversity” in the revised PSF. Hence, the finding is closed.
- vi. PP has revised the scoring the parameters as per Environment and Social Safeguards Standard (v 3.0). Hence, this finding is closed.
- viii. PO has revised parameters “specialized trainings/ education to local personnel” and “Project related knowledge dissemination effective or not” as per paragraph 22 (c) of the Environment and Social Safeguards Standard (v 3.0). Hence, the finding is closed.
- x. PO has provided declaration related to health services. Hence, the finding is closed.
- xi. PO has demonstrated additionalities for all claimed SDGs and the SDGs claimed are now linked to E+/S+. Their monitoring is demonstrated. Hence, the finding is closed.

<b>CL ID</b>	09	<b>Section no.</b>	D.12	<b>Date:</b> 19/01/2023
<b>Description of CL</b>				

In section F: Sustainable Development Goals of the PSF:

- i. For SDG Goals that are scored, indicators, project activity specific description, specific targets, justification for positive effect as well as specific monitoring approach and parameters need to be mentioned. As the project activity is operational since 2016, the indicators and monitoring needs to be substantiated with actual credible evidence.
- ii. Goal 1.1 states “Eradicate extreme poverty for all locally employed people”. Please justify the same. How does the PO ensure locally employed are extremely poor, is there a baseline being referred to, does the PO have specific hiring guidelines etc.
- iii. PO is required to justify the suitability of the following indicators scored considering Nature of Project activity and Baseline indicator:
  - a. Indicator 3.8.1 “Coverage of essential health services”
 

Also, Goal 3.8 states “ensure financial risk protection”, how does the PO define this and what measures are taken to ensure fulfilment. Financial Risk protection is covered under UN SDG indicator 3.8.2.
  - b. Indicator 4.4.1 “Proportion of youth and adults with information and communications technology (ICT) skills, by type of skill”
  - c. Indicator 8.8.1 “Fatal and non-fatal occupational injuries per 100,000 workers, by sex and migrant status”
- iv. PO needs to justify the suitability of Goal 9 target and performance indicator chosen for the project activity considering:
  - a. Nature of project activity
  - b. Baseline indicator for target
  - c. Impact of parameter considered for this indicator is already covered under goal 7 & 13

<b>Project Owner’s response</b>	<b>Date:</b> 02/09/2023
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- i. For SDG Goals that are scored, indicators, project activity specific description, specific targets, justification for positive effect as well as specific monitoring approach and parameters are substantiated with actual credible evidence.
- ii. PO finds that Goal 1.1 cannot be monitored as stated and don’t wish to claim it.
- iii. Indicator 3.8.1 “Coverage of essential health services” is applicable to this project activity as the PO provides the same to the stakeholders within the project activity. Relevant record are being enclosed
 

PO considers indicator 3.8.1, while indicator 3.8.2 “ensure financial risk protection” is not considered

For SDG 4, the Indicator 4.4.1 “Proportion of youth and adults with information and communications technology (ICT) skills, by type of skill” is modified to “Number of persons trained” who are locals and given skill development.

Indicator 8.8.1 “Fatal and non-fatal occupational injuries per year” is applicable as the project is a solar generation plant there are chances of minor and major injuries/accidents to occur and the same are recorded and maintained in the EHS formats
- iv. PO has changed and elaborated SDG 9, its monitoring and impact is changed accordingly.

**Documentation provided by Project Owner**



Revised PSF Record for SDG3				
<b>Project verifier assessment</b>			<b>Date:</b> 01/10/2023	
i.	PO has reviewed and updated SDG Goals that are scored, Project level indicators, Targets / Actions, Contribution to UN SDG as well as Monitoring in the revised PSF. However, according to paragraph 23 Project Sustainability Standard (v3.1), “ <i>Confirming to legal / regulatory requirement for continuation of business will not qualify as positive impacts on SDGs for the project activity as they are mandatory to continue operations of the unit.</i> ” PO must ensure that the impacts created by the project are positive for claiming the said SDGs and define project level indicators, Targets / Actions, Contribution to UN SDG accordingly. Hence, the finding <b>remains opened</b> .			
ii.	The PO has withdrawn its claim against UN SGD Goal 1. The same is acceptable to the verification team and therefore the finding is closed.			
iii.	For the SDG Goals 3, 4 as well as 8. Project level Actions & Indicators are not directly linked with UN SDG targets and indicators. Additionally, PO is required to demonstrate the additionality of all SDGs claimed. Hence, the finding <b>remains opened</b> .			
iv.	PO has selected SDG indicator 9.2.2 “Manufacturing employment as a proportion of total employment” and the project contribution for the same is stated as employment generation. According to the meta data of the said indicator, this indicator presents the share of manufacturing employment in total employment. PO is requested to clarify how the project contribution aligns with the selected UN indicator. Hence, the finding <b>remains opened</b> .			
<b>Project Owner’s response</b>			<b>Date:</b> 05/10/2023	
i.	All claimed SDGs are not done under legal requirements and are additional which are other than business as usual. Even in the absence of activities claimed under SDGs, the plant will be operational. In the absence of PA or baseline scenario these activities claimed under SDGs couldn’t have taken place as there is no incentive for implementation of such activities.			
ii.	Closed			
iii.	For most of the SDGs claimed are linked to E+/S+. Their monitoring is demonstrated. Claim for few SDGs are to be shown as they are yet to take place and can be demonstrated during issuance like SDG 4.			
iv.	For SDG 9, the project level SDG is defined as per UN SDG and KPI is defined as per Project level SDG.			
<b>Documentation provided by Project Owner</b>				
<b>Project verifier assessment</b>			<b>Date:</b> 11/10/2023	
i.	PO explained the impacts of the SDGs created by the project. Hence the finding is closed.			
iii.	The SDGs claimed are linked to E+/S+ and their monitoring is demonstrated. UN SDG targets and indicators and project KPIs are aligned appropriately. Hence, the finding is closed.			
iv.	PO has defined the project level SDG for SDG 9 as per UN SDG and KPI is defined as per Project level SDG. Hence, this finding is closed.			
<b>CL ID</b>	10	<b>Section no.</b>	D.3.6	<b>Date:</b> 19/01/2023
<b>Description of CL</b>				
Section B.2 of the PSF refers to onsite consumption of electricity “for site offices during maintenance”. However, PO has not considered the same as project activity emission in section B.3 of the PSF. PO is required to corroborate and justify the same in accordance with paragraph 26 of the applied methodology.				
<b>Project Owner’s response</b>				<b>Date:</b> 02/09/2023
Section B.2 is changed as Net generation being arrived after the deduction of on-site consumption. PO has justified the same in accordance with paragraph 26 of the applied methodology and made section B.2 and B.3 are made consistent.				
<b>Documentation provided by Project Owner</b>				

<i>Revised PSF</i>	
<b>Project verifier assessment</b>	<b>Date:</b> 01/10/2023
In the revised PSF, PO has updated the Project emission to be equal to 0 as per paragraph 26 of the applied methodology GCCM001 version 4.0 which is deemed acceptable to the verification team. Hence the finding is closed.	

Table 2. CARs from this project verification

<b>CAR ID</b>	01	<b>Section no.</b>	-	<b>Date:</b> 19/01/2023
<b>Description of CAR</b>				
The following findings are raised with respect to the cover page of the PSF:				
<ol style="list-style-type: none"> <li>1. PO shall clarify if the project activity has been issued with carbon credits or environmental attributes of compensating nature by any other GHG/ non-GHG program, either for compliance or voluntary purposes. Accordingly, PO is requested to select only the applicable option under '<b>Generic Requirements applicable to all Project Types</b>' under "Declaration by the Authorized Project Owner and focal point".</li> <li>2. With reference to CORSIA Specific Requirements, kindly confirm whether and not the project activity is a "Bundle" and check the box appropriately.</li> </ol>				
<b>Project Owner's response</b>				<b>Date:</b> 01/09/2023
<ol style="list-style-type: none"> <li>1. Under '<b>Generic Requirements applicable to all Project Types</b>' under "Declaration by the Authorized Project Owner and focal point", PO has selected only the applicable option.</li> <li>2. With reference to CORSIA Specific Requirements, PO confirmed that the project activity is not a "Bundle" and unchecked the box appropriately.</li> </ol>				
<b>Documentation provided by Project Owner</b>				
<i>Revised PSF</i>				
<b>Project verifier assessment</b>				<b>Date:</b> 01/10/2023
<ol style="list-style-type: none"> <li>1. The "Declaration by the Authorized Project Owner and focal point" now clearly indicates that the outcomes generated by the project activity under GCC will not be claimed as carbon credits or other environmental attributes under any other GHG/ non-GHG program during the entire GCC crediting period. The Cover page of the revised PSF is found to be correct and appropriate. Hence this finding is closed.</li> <li>2. PO has confirmed that the project activity is not a "Bundle" and unchecked the box appropriately. Hence the CAR is closed.</li> </ol>				

<b>CAR ID</b>	02	<b>Section no.</b>	D.2	<b>Date:</b> 19/01/2023
<b>Description of CAR</b>				
The following was not captured in section A of the PSF as per the 'Instructions for completing the PSF':				
<ol style="list-style-type: none"> <li>i. Summary of Project boundary, technologies/measures employed as well as description of how the project activity contributes to sustainable development in section A.1.</li> <li>ii. Map clearly identifying the project activity under section A.2.</li> <li>iii. List of facilities, systems and equipment to be elaborated upon under section A.3</li> <li>iv. Technical specifications of Transformer mentioned in section A.3 does not match with on-site observation. While the site has installed Transformers of Prime Meiden and ABB make, the PSF mentions Suzlon Electricals.</li> <li>v. Details and Arrangement of Metering/ monitoring equipment including arrangement of feeders for evacuation of electricity to the substation in section A.3.</li> <li>vi. Exact number of WTGs installed in the project activity.</li> <li>vii. Description as to how the electricity is generated and exported to grid along with details of voltage levels at switchyard and grid station in section A.3.</li> </ol>				
<b>Project Owner's response</b>				<b>Date:</b> 01/09/2023

The following information has been updated in section A of the PSF	
<ul style="list-style-type: none"> <li>i. Summary of Project boundary, technologies/measures employed as well as description of how the project activity contributes to sustainable development in section A.1.</li> <li>ii. Map clearly identifying the project activity under section A.2.</li> <li>iii. List of facilities, systems and equipment to be elaborated upon under section A.3</li> <li>iv. Technical specifications of Transformer mentioned in section A.3</li> <li>v. Details and Arrangement of Metering/ monitoring equipment including arrangement of feeders for evacuation of electricity to the substation in section A.3.</li> <li>vi. Exact number of WTGs installed in the project activity.</li> <li>vii. Description as to how the electricity is generated and exported to grid along with details of voltage levels at switchyard and grid station in section A.3.</li> </ul>	
<b>Documentation provided by Project Owner</b>	
<i>Revised PSF</i>	
<b>Project verifier assessment</b>	<b>Date:</b> 01/10/2023
The corrections in the PSF are deemed acceptable to the verification team and hence this finding is closed.	

<b>CAR ID</b>	03	<b>Section no.</b>	D.3.1	<b>Date:</b> 19/01/2023
<b>Description of CAR</b>				
The PO is required to indicate the exact reference to the tools to which the selected methodology refers as well as other standards referred to under section B.1				
<b>Project Owner's response</b>				<b>Date:</b> 01/09/2023
The PO has indicated the exact reference to the tools to which the selected methodology refers as well as other standards referred to under section B.1.				
<b>Documentation provided by Project Owner</b>				
<i>Revised PSF</i>				
<b>Project verifier assessment</b>				<b>Date:</b> 01/10/2023
PO has indicated the exact reference to the tools to which the selected methodology refers as well as other standards referred to under section B.1. Hence the finding is closed.				

<b>CAR ID</b>	04	<b>Section no.</b>	D.3.1	<b>Date:</b> 19/01/2023
<b>Description of CAR</b>				
Under section B.2 of the PSF:				
<ul style="list-style-type: none"> <li>1. All applicability conditions but applicability condition 06 pertaining to CO<sub>2</sub> emission factor of biofuels was referred. All the applicability conditions (under Section 2.2.) of the 'Tool to calculate the emission factor for an electricity system, Version 07.0 (Tool 07)' shall be discussed.</li> <li>2. PO shall incorporate all applicability conditions of all the tools referred along with explanation/ description of any documentation referred as per the Instructions for completing the PSF.</li> </ul>				
<b>Project Owner's response</b>				<b>Date:</b> 01/09/2023
Under section B.2 of the PSF:				
<ul style="list-style-type: none"> <li>1. Applicability condition 06 pertaining to CO<sub>2</sub> emission factor of biofuels was referred as per the adopted GCC methodology and the justification given is no biofuels are used. All the applicability conditions (under Section 2.2.) of the 'Tool to calculate the emission factor for an electricity system, Version 07.0 (Tool 07)' have been discussed.</li> <li>2. PO has incorporated all applicability conditions of all the tools referred along with justification for all tools applied are included under section B.2.</li> </ul>				
<b>Documentation provided by Project Owner</b>				
<i>Revised PSF</i>				
<b>Project verifier assessment</b>				<b>Date:</b> 01/10/2023

## Project Verification Report

1. PO states that, under the tool 7, the value applied to the CO<sub>2</sub> emission factor of biofuels is zero due to no biofuel used in the project which is deemed acceptable by the project verifier hence the finding is closed.
2. All applicability conditions mentioned under section 2.2 of “Tool 24 - Common Practice Version 3.1” and section 2.1 of “Tool 27 - Investment analysis, Version 11.0” have now been included for justification in section B.2 of the revised PSF. The same are found to be appropriate and acceptable to the verification team and hence the findings is closed.

<b>CAR ID</b>	05	<b>Section no.</b>	D.3.5	<b>Date:</b> 19/01/2023
<b>Description of CAR</b>				
Under Section B.5 of the PSF, the Legal Requirement Test to demonstrate additionality is required to be elaborated upon supported with details and documentary evidence.				
<b>Project Owner’s response</b>				<b>Date:</b> 02/09/2023
The Legal Requirement Test to demonstrate additionality is elaborated upon supported with details and documentary evidence under section B.5.				
<b>Documentation provided by Project Owner</b>				
<i>Revised PSF</i>				
<b>Project verifier assessment</b>				<b>Date:</b> 01/10/2023
PO has demonstrated the Legal Requirement Test additionality with details and documentary evidence under section B.5. Hence the finding is closed.				

<b>CAR ID</b>	06	<b>Section no.</b>	D.3.6	<b>Date:</b> 19/01/2023
<b>Description of CAR</b>				
Under Section B.6 of the PSF:				
<ol style="list-style-type: none"> <li>1. The equation for baseline emission calculation mentioned is not consistent with the methodology applied. PO shall use nomenclatures and abbreviations aligned with the chosen methodology.</li> <li>2. The equation provided for “Calculation of EG<sub>PJ,y</sub>” does not correspond to the methodology being used nor is the same utilized in the PSF for calculation of net electricity generation supplied.</li> <li>3. In section B.6.2, the column “Measured/calculated /default” is not appropriately completed for the parameter EF<sub>grid, CM,y</sub></li> </ol>				
<b>Project Owner’s response</b>				<b>Date:</b> 02/09/2023
Under Section B.6 of the PSF:				
<ol style="list-style-type: none"> <li>1. The equation for baseline emission calculation mentioned is made consistent with the methodology applied including nomenclatures and abbreviations aligned with the chosen methodology.</li> <li>2. The equation provided for “Calculation of EG<sub>PJ,y</sub>” made consistent with chosen methodology being used.</li> <li>3. In section B.6.2, the column “Measured/calculated /default” is appropriately completed for the parameter EF<sub>grid, CM,y</sub></li> </ol>				
<b>Documentation provided by Project Owner</b>				
<i>Revised PSF</i>				
<b>Project verifier assessment</b>				<b>Date:</b> 01/10/2023
<ol style="list-style-type: none"> <li>1. PO has corrected the equation for baseline emission calculation mentioned and it is consistent with the methodology applied including nomenclatures and abbreviations aligned with the chosen methodology.</li> <li>2. The equation provided for “Calculation of EG<sub>PJ,y</sub>” mentioned under section B.6.3 has now been deleted. The same is in accordance with the methodology applied and hence acceptable to the verification team. The finding is therefore closed.</li> <li>3. PO has corrected the column “Measured/calculated /default” in section B.6.2, and it is appropriately completed for the parameter EF<sub>grid, CM,y</sub></li> </ol>				
Hence the CAR is closed.				

Project Verification Report

<b>CAR ID</b>	07	<b>Section no.</b>	D.3.6	<b>Date:</b> 19/01/2023
<b>Description of CAR</b>				
A DG Set, used during maintenance and other shut down periods, was observed on site. However, the same does not find a mention in the PSF. PO to also justify the rationale behind not including DG set emissions under Project emissions.				
<b>Project Owner's response</b>				<b>Date:</b> 02/09/2023
<i>A DG set is used only during construction period, so project emissions as of now it is considered zero and not considered in the PSF.</i>				
<b>Documentation provided by Project Owner</b>				
<b>Project verifier assessment</b>				<b>Date:</b> 01/10/2023
In the revised PSF, PO has updated the Project emission to be equal to 0 as per paragraph 26 of the applied methodology GCCM001 version 4.0 which is deemed acceptable to the verification team. Hence the finding is closed.				

<b>CAR ID</b>	08	<b>Section no.</b>	D.6	<b>Date:</b> 19/01/2023
<b>Description of CAR</b>				
In section G of the PSF, it is not clear whether SDG impacts of project were discussed during LSC meeting.				
<b>Project Owner's response</b>				<b>Date:</b> 02/09/2023
In section G of the PSF, discussion about SDG impacts of project were discussed during LSC meeting is mentioned.				
<b>Documentation provided by Project Owner</b>				
<i>Revised PSF</i>				
<b>Project verifier assessment</b>				<b>Date:</b> 01/10/2023
PO has explained that during local stakeholder consultation, the advantages of the project including economic development (job opportunities), welfare, clean energy (electricity generation through renewable source), and emission reductions were discussed with the stakeholders which covers No net Harm to Environment/Society and SDG impacts. All the requirements for LSC were taken care of and is deemed acceptable to the project verification team. Therefore, this finding is closed.				

Table 3. FARs from this project verification

<b>FAR ID</b>	01	<b>Section no.</b>	D.7, D.13, D.14	<b>Date:</b> 19/01/2023
<b>Description of FAR</b>				
Project Owners shall demonstrate the compliance to CORSIA requirements for the credits claimed beyond 31 December 2020 with respect to double counting and HCLOA requirements and also future CORSIA requirements applicable time to time for the project activity				
<b>Project Owner's response</b>				<b>Date:</b> DD/MM/YYYY
-				
<b>Documentation provided by Project Owner</b>				
-				
<b>Project verifier assessment</b>				<b>Date:</b> DD/MM/YYYY
-				

## Appendix 5. Environmental safeguard assessment

Impact of Project Activity on		Information on Impacts, Do-No-Harm Risk Assessment and Establishing Safeguards										Project Owner's Conclusion		GCC Verifier's Conclusion	
		Description of Impact (both positive and negative)	Legal requirement / Limit	Do-No-Harm Risk Assessment			Risk Mitigation Action Plans		Do-No-Harm Residual Risk Assessment		Self-Declaration		3 <sup>rd</sup> Party Audit		
				Not Applicable (No actions required)	Harmless (No actions required)	Harmful (Actions required)	Operational Controls	Program of Risk Management Actions	Re-evaluate Risks	Monitoring	Explanation of Conclusion	The Project Activity will not cause any harm	Verification Process	Will the Project Activity cause any harm?	
<b>Environmental impacts on the identified categories<sup>8</sup> indicated below.</b>	Indicators for environmental impacts	Describe anticipated environmental impacts, both positive and negative from all sources (stationary and mobile), that may result from the Project Activity, within and outside the project boundary, over which the Project Owner(s) has control, and beyond what would reasonably be expected to occur in the absence of the Project Activity.	Describe the applicable national regulatory requirements /legal limits related to the identified risks of environmental impacts.	If no environmental impacts are anticipated, then the Project Activity is unlikely to cause any harm (is safe) and shall be indicated as <b>Not Applicable</b> (No actions required)	If environmental impacts are anticipated, but are expected to be in compliance with applicable national regulatory requirements/ below the legal limits, then the Project Activity is unlikely to cause any harm (is safe) and shall be indicated as <b>Harmless</b> (No actions required)	If environmental impacts are anticipated that will not be in compliance with the applicable national regulatory requirements or are likely to exceed legal limits, then the Project Activity is likely to cause harm (may be un-safe) and shall be indicated as <b>Harmful</b> (Actions required).	Describe the operational controls and best practices, focusing on how to implement and operate the Project Activity, to reduce the risk of impacts that have been identified as <b>Harmful</b> .	Describe the Program of Risk Management Actions (refer to Table 3), focusing on additional actions (e.g., installation of pollution control equipment) that will be adopted to reduce the risk of impacts that have been identified as <b>Harmful</b> .	Re-evaluate risks after Risk Mitigation Action Plans have been developed (refer to previous two columns) for impacts that have been identified as Harmful. Indicate whether the risks have been eliminated or reduced and, where appropriate, indicate them as <b>Harmless</b> (No actions required)	Describe the monitoring approach and the parameters to be monitored for each impact that has been identified as Harmful and described in the PSF (refer to Table 3).	Describe how the Project Owner has concluded that the Project Activity is likely to achieve the identified Risk Mitigation Action Plan targets for managing risks to levels that are unlikely to cause any harm.	Confirm that the Project Activity risks of negative environmental impacts are expected to be managed to levels that are unlikely to cause any harm (Mark +1 for Yes or and -1 for No)	Describe how the GCC Verifier has assessed that the Project Activity has adopted Risk Mitigation Action Plans to mitigate the risks of negative environmental impacts to levels that are unlikely to cause any harm	Confirm whether the Project Activity is expected to manage risks of negative environmental impacts to levels that are unlikely to cause any harm (Mark +1 for Yes or and -1 for No)	
<b>Environmental Safeguards</b>															
<b>Environment - Air</b>	SO <sub>x</sub> emissions (EA01)	The project activity does not cause SO <sub>x</sub> emissions.	National Ambient Air Quality Standards	Not Applicable	-	-	Not Applicable	Not Applicable	Not Applicable	No action required	The Project proponent confirms that the project	0	The project activity will not cause SO <sub>x</sub> emissions	0	

<sup>8</sup> sourced from the CDM SD Tool and the sample reports are available ( <https://www4.unfccc.int/sites/sdcmicrosite/Pages/SD-Reports.aspx> )

Project Verification Report

		The project activity avoids SOx emissions that would have been generated by the similar activity in the baseline, where the fuel used are fossil fuels.	as notified by CPCB								activity will not cause SOx emissions			
	<i>NO<sub>x</sub> emissions</i> (EA02)	The project activity does not cause NOx emissions. The project activity avoids NOx emissions that would have been generated by the similar activity in the baseline, where the fuel used are fossil fuels.	National Ambient Air Quality Standards as notified by CPCB.	Not Applicable	-	-	Not Applicable	Not Applicable	Not Applicable	No action required	The Project proponent confirms that the project activity will not cause NOx emissions.	0	The project activity will not cause NOx emissions.	0
	<i>CO<sub>2</sub> emissions</i> (EA03)	Project Activity generates Electricity from renewable source. Hence no CO2 emissions from the project activity.  In the absence of project , fossil fuel	National Ambient Air Quality Standards as notified by CPCB.	-	Harmless		Not Applicable	Not Applicable	Not Applicable	Emission reductions in tCO <sub>2</sub> e per year monitored through ER sheet on a monthly basis using the emission factor	Project owner concludes that, the project does not generate CO2 as the power is generated using renewable energy CO <sub>2</sub> Emission reduction will be measured based on	+1	The CO2 emission reduction is validated from the ER calculation sheet /02/ and found appropriate	+1

Project Verification Report

		based power plants will be used, which produce more CO <sub>2</sub> emissions to generate electricity.									the electricity generated using the emission reduction factor			
	<i>CO emissions (EA04)</i>	The project activity does not generate any CO emissions within or outside the project boundary.  In the absence of project activity, there is a possibility of CO emissions.	National Ambient Air Quality Standards as notified by CPCB.	Not Applicable	-	-	Not action required	Not Applicable	Not Applicable	No action required	PO concludes that, no SPM emissions produced from the Project activity during Operational phase.  Negligible amount of emissions during construction .	0	No SPM emissions produced from the Project activity during Operational phase.  Negligible amount of emissions during construction	0
	<i>Suspended particulate matter (SPM) emissions (EA05)</i>	Executed Project activity does not produce any SPM emissions except during construction	National Ambient Air Quality Standards as notified by CPCB.	Not Applicable	-	-	Not Applicable	Not Applicable	Not Applicable	No action required	PO concludes that, no SPM emissions produced from the Project activity during Operational phase.  Negligible amount of emissions during construction .	0	No SPM emissions produced from the Project activity during Operational phase.  Negligible amount of emissions during construction	0



Project Verification Report

<p><i>Fly ash emissions</i> (EA06)</p>	<p>Fly ash emissions are not produced from this project activity either within or outside the project boundary. In the absence of project activity, conventional power plant produce Fly ash emissions</p>	<p>National Ambient Air Quality Standards as notified by CPCB.</p>	<p>Not Applicable</p>	<p>-</p>	<p>-</p>	<p>Not Applicable</p>	<p>Not Applicable</p>	<p>Not Applicable</p>	<p>No action required</p>	<p>PO confirms that, in the baseline scenario (grid) some of the fossil fuel power plants produce Fly ash emissions, on which data is not available.</p>	<p>0</p>	<p>In the baseline scenario (grid) some of the fossil fuel power plants produce Fly ash emissions, on which data is not available.</p>	<p>0</p>
<p><i>Non-Methane Volatile Organic Compounds (NMVOCs)</i> (EA07)</p>	<p>the wind power project does not cause any NMVOC emission</p>	<p>National Ambient Air Quality Standards as notified by CPCB.</p>	<p>Not Applicable</p>	<p>-</p>	<p>-</p>	<p>Not Applicable</p>	<p>Not Applicable</p>	<p>Not Applicable</p>	<p>No action required</p>	<p>PO confirms that the project activity does not emit any NMVOCs and wind energy projects have been classified as white category. An acknowledgment from MOEF for White Category industry is enclosed</p>	<p>0</p>	<p>The project activity does not emit any NMVOCs and wind energy projects have been classified as white category. An acknowledgment from MOEF for White Category industry is enclosed</p>	<p>0</p>
<p><i>Odor emissions</i> (EA08)</p>	<p>The project does not emit any odor.</p>	<p>National Ambient Air Quality Standards as notified by CPCB.</p>	<p>Not Applicable</p>	<p>-</p>	<p>-</p>	<p>Not Applicable</p>	<p>Not Applicable</p>	<p>Not Applicable</p>	<p>No action required</p>	<p>PO confirms that the project activity does not emit any odor.</p>	<p>0</p>	<p>The project activity does not emit any odor.</p>	<p></p>
<p><i>Noise Pollution</i> (EA09)</p>	<p>Noise Will be generated at the time of construction</p>	<p>Noise (Regulation and control Rules 2000 amended in 2010)</p>	<p>-</p>	<p>Harmless</p>	<p>-</p>	<p>-</p>	<p>Not Applicable</p>	<p>Not Applicable</p>	<p>The noise level will be monitored in db on monthly basis</p>	<p>PO confirms that, the noise will be between 43dB (A) and 50 dB</p>	<p>+1</p>	<p>It is evident from the monitoring records maintained at site that</p>	<p>+1</p>

Project Verification Report

		phase for limited period and during operations in the surrounding area of the turbines.								around the wind turbines, pooling station as per the records maintained.	(A), and hence within the statutory limits. Hence, it will not cause any harm. Noise level will be monitored on a monthly basis and recorded.		the Noise levels are well below the limit defined by the law. The same was also confirmed by the verification team during site visit as well as from the interviews of stakeholders.  Therefore, the impact of the said parameter is assessed as harmless. and scored a +1 by the project owner. This is accepted by the project verification team.	
	Shadow flicker (EA10)	Shadow flicker occurs when the sun passes behind the wind turbine and casts a shadow. As the rotor blades rotate, shadows pass over the same point causing an effect termed shadow flicker. Shadow flicker	MNRE draft turbine certification scheme dated 05.11.2018 mentions A distance of $HH+1/2 RD+5m$ (Hub Height+ Half Rotor Diameter +5 meters) from Public Roads, railway tracks, highways, buildings	Not Applicable	-	-	-	The distance is maintained between WEGs as required by MNRE draft turbine certification scheme. Moreover, the human settlement is located far away.	-	The hub height is maintained to reduce the effect.	PO concludes settlements are far away from the project area and hence there will be no shadow flicker effect on the human settlement	0	Settlements are far away from the project area and hence there will be no shadow flicker effect on the human settlement	0

Project Verification Report

		may become a problem when potentially sensitive receptors (e.g., residential properties, workplaces, learning and/or health care spaces/facilities) are located nearby, or have a specific orientation to the wind energy facility	and public institutions shall be maintained. Which is being kept in mind during the construction phase of project (Section 2.3)											
<b>Environment - Land</b>	<i>Solid waste Pollution from Plastics</i>	No plastic waste is generated by the project activity	Plastic Waste (Management and Handling) Rules, 2016	Not applicable			Not applicable	Not applicable	Not applicable	No action required	The project does not generate any plastic waste. Thus PO concludes that there is no solid waste pollution from plastics		The project does not generate any plastic waste. Thus the project verifier concludes that there is no solid waste pollution from plastics	
	<i>Solid waste Pollution from Hazardous wastes</i>	There is no possibility of waste generation from hazardous wastes on year to year basis. Even otherwise if any waste is generated at site, PO has a standard procedure	Hazardous and other Wastes (Management and Transboundary Movement) Rules, 2016	-	Harmless	-	Not applicable	Not applicable	Not applicable	Solid waste (Hazardous) quantity (in kgs/ltrs) disposed per year.  Monitored through form 3 of waste management.	PP concludes that, Hazardous waste will be collected and disposed properly. Hence, it will not cause any harm to the environment.	+1	The project owner has established a waste and hazardous materials management Plan.  The same was confirmed during the onsite assessment and	+1

Project Verification Report

		for disposal of such waste. Whenever such waste is generated, the same is stored at designated place at site and disposed off through approved PCB vendors.											accepted by the verification team.	
	<i>Solid waste Pollution from Bio-medical wastes</i>	No bio medical waste is generated by the project activity	Biomedical Waste Management Rules 2016 (Movement) Rules, 2016	Not applicable			Not applicable	Not applicable	Not applicable	No action required	Project proponent confirms that the project activity does not generate any biomedical waste. Thus there is no solid waste pollution from biomedical wastes		The project activity does not generate any biomedical waste. Thus there is no solid waste pollution from biomedical wastes	
	<i>Solid waste Pollution from E-wastes</i>	There is a probability of project generating E-wastes (spares of SCADA system and inverters)	E-waste (Management and Handling) Rules 2011		Harmless		It will be Collected stored at designated place and it is recycled/refurbished / reused /disposed properly through authorized vendors and comply with the rules of E Waste disposal guidelines	Not applicables	Not applicables	Solid waste(E waste) quantity ( in kgs/ons/numbers) reused/recycled/refurbished or disposed per year  Monitored through records maintained or form 2 of waste	PO concludes that, the solid waste from E-wastes will be collected, segregated and reused/recycled/refurbished/ and disposed properly.  Hence, E-waste will not cause	+1	The quantity of E-waste reused/recycled/refurbished/discharged of will be monitored per year by means of the records maintained on site. This was further confirmed by interviewing the monitoring personnel of	+1

Project Verification Report

										managem ent	any harm to environment		the project activity during site visit.
<i>Solid waste Pollution from Batteries</i>	The project activity will generate solid waste from batteries, at the end of life of batteries.	Battery Waste Managem ent rules- 2016	Not Applicable			Used batteries will be returned to the battery manufactur ers, who will recycle them-	Not Applicable	Not Applicable	No action required	PO concludes that the batteries will be returned to the manufactur es as a part of Battery Managem ent Rules.		The batteries will be returned to the manufactur es as a part of Battery Managem ent Rules. Hence, no negative impact.	
<i>Solid waste Pollution from end of life products/ equipment</i>	There is no possibility of waste generation from end of life products on year to year. Even otherwise if any waste is generated at site, PO has a standard procedure for disposal of such waste. Whenever such waste is generated, the same is stored at designated place at site and disposed off to approved PCB vendors.	Solid Waste Managem ent Rules, 2016	Not Applicable			Not Applicable	Not Applicable	Not Applicable	No action required	PO concludes that the project will not generate any solid waste from end of life products / equipment during operational phase. on year to year basis. Even otherwise if any waste is generated at site, PO has a standard procedure for disposal of such waste. Whenever such waste is generated, the same is stored at designated place at site and disposed off to approved PCB vendors.		PO has a standard procedure for disposal of such waste. Whenever such waste is generated, the same is stored at designated place at site and disposed off to approved PCB vendors.	

Project Verification Report

	<i>Soil Pollution from Chemicals (including Pesticides, heavy metals, lead, mercury)</i>	The project does not use any chemicals (including pesticides, heavy metals, lead, mercury)	Not applicable	Not applicable			Not applicable	Not applicable	Not applicable	No action required	PO confirms that the project will not generate any soil pollutant chemicals, including pesticides, heavy metals, lead and mercury		The project will not generate any soil pollutant chemicals, including pesticides, heavy metals, lead and mercury	
	<i>land use change ( change from cropland /forest land to project land) (EL08)</i>	Project activity is established in non-crop land and non-forest land, so there is no change in land use.	The Telangana Agricultural Land (Conversion for Non Agricultural Purposes) Act, 2006	Not applicable			Not applicable	Not applicable	Not applicable	No action required	Project activity is located in non -crop/ non-forest area. Hence, the question of change in land use does not arise.		Project activity is located in non -crop/ non-forest area. Hence, the question of change in land use does not arise.	
<b>Environment - Water</b>	<i>Reliability/ accessibility of water supply</i>	Not Applicable	Not Applicable	Not Applicable			Not Applicable	Not Applicable	Not Applicable	No action required	Project activity does not require water except for drinking and sanitary purposes		Project activity does not require water except for drinking and sanitary purposes	
	<i>Water Consumption from ground and other sources</i>	Not Applicable	Not Applicable	Not Applicable			Not Applicable	Not Applicable	Not Applicable	No action required	Project activity does not require water except for drinking and sanitary purposes		Project activity does not require water except for drinking and sanitary purposes	
	<i>Generation of wastewater</i>	Not Applicable	The Water (Prevention & Control of Pollution) Act, 1974	Not Applicable			Not Applicable	Not Applicable	Not Applicable	No action required	The project activity does not generate any wastewater, except water used for sanitary purposes,		The project activity does not generate any wastewater, except water used for sanitary purposes,	

Project Verification Report

											which is harmless.		which is harmless.	
	<i>Wastewater discharge without/with insufficient treatment</i>	Not Applicable	The Water (Prevention & Control of Pollution) Act, 1974	Not Applicable			Not Applicable	Not Applicable	Not Applicable	No action required	The project activity does not discharge any wastewater other than water used for sanitary purposes, which is harmless.		The project activity does not discharge any wastewater other than water used for sanitary purposes, which is harmless.	
	<i>Pollution of Surface, Ground and/or Bodies of water</i>	Not Applicable	The Water (Prevention & Control of Pollution) Act, 1974	Not Applicable			Not Applicable	Not Applicable	Not Applicable	No action required	The project activity does not pollute surface/ground and/or bodies of water.		The project activity does not pollute surface/ground and/or bodies of water.	
	<i>Discharge of harmful chemicals like marine pollutants / toxic waste (EW06)</i>	Not Applicable	The Water (Prevention & Control of Pollution) Act, 1974	Not Applicable			Not Applicable	Not Applicable	Not Applicable	No action required	The project activity does not discharge any harmful chemicals or toxic waste		The project activity does not discharge any harmful chemicals or toxic waste	
<b>Environment – Natural Resources</b>	<i>Conserving mineral resources</i>	The project activity generates electricity from renewable source i.e., using wind, so we conserve natural resources as, in the baseline scenario, electricity is generated by using fossil fuels.	Mines and Minerals (Development and Regulation) Amendment Act, 2015	Not Applicable			Not Applicable	Not Applicable	Not Applicable	No action required	PO concludes that, project activity does not use any mineral, as the electricity is generated based on renewable sources	0	The project activity does not use any mineral, as the electricity is generated based on renewable sources	0

Project Verification Report

	<i>Protecting/ enhancing plant life</i>	Not Applicable	There are no regulations	Not Applicable			Not Applicable	Not Applicable	Not Applicable	No action required	Project activity is implemented in barren land. There were no trees at the time of implementation.		Project activity is implemented in barren land. There were no trees at the time of implementation.	
	<i>Protecting/ enhancing species diversity</i>	Wind mills have potential to harm birds as they may be in bird's path.	Environment protection Act, 1986	-	Harmless		Flickering action diverts the birds' path and provision of bird guards will protect birds.	Not Applicable	Not Applicable	Bird hits per month is monitored and recorded in register maintained at site	Flickering action diverts birds' path. Moreover, bird guards will also be provided. Thus reducing mortality of birds.	+1	Flickering action diverts the birds' path and provision of bird guards will protect birds. Bird hits per month is monitored and recorded in register maintained at site.  Therefore, the impact of the said parameter is assessed as harmless. and scored a +1 by the project owner. This is accepted by the project verification team	+1
	<i>Protecting/ enhancing forests</i>	Not Applicable	The Forest (Conservation) Act, 1980 & 1981	Not Applicable			Not Applicable	Not Applicable	Not Applicable	No action required	PO confirms that the project is located in a barren land		The project is located in a barren land,	
	<i>Protecting/ enhancing other depletable</i>	Not applicable	Mines and Minerals (Development and	Not applicable			Not applicable	Not applicable	Not applicable	No action required	As the project is a renewable energy		Since the project is a renewable energy	



Project Verification Report

	<i>natural resources</i>		regulation) Act, 1957								project, it is already conserving energy, as in the absence of the project, energy would have been generated using fossil fuel.		project, it is already conserving energy	
	<i>Conserving energy</i>	Not applicable	Energy Conservation Act, 2001	Not applicable			Not applicable	Not applicable	Not applicable	No action required	As the project is a renewable energy project, it is already conserving energy, as in the absence of the project, energy would have been generated using fossil fuel.		Since the project is a renewable energy project, it is already conserving energy	
	<i>Replacing fossil fuels with renewable sources of energy</i>	This project activity replace fossil fuels with wind energy, which is a renewable energy source for the generation of electricity.	There are no Regulations at present,		Harmless		Not applicable	Not applicable	Not applicable	Quantity of net electricity generated per year replacing fossils fuel., evidenced by Joint Meter Reading	Project proponent concludes that the Project activity will Supply Energy to the grid using Renewable Source of energy.	+1	The Project activity will Supply Energy to the grid using Renewable Source of energy. The monthly value of metered energy is the basis for PO to raise monthly invoices. Therefore, Net electricity supplied to the grid by the project activity can be cross	+1

Project Verification Report

													checked with the JMR and monthly invoices raised.	
	Replacing ODS with non-ODS refrigerants	Not applicable	There are no regulations at present	Not applicable			Not applicable	Not applicable	Not applicable	No action required	As this is a renewable energy project replacement of ODS with non-ODS refrigerants does not arise		As this is a renewable energy project replacement of ODS with non-ODS refrigerants does not arise	
<p><b>Note:</b> If the score is: (a) zero or greater, the overall impact is neutral or positive and there is no net harm; and (b) less than zero, the overall impact is negative and there is net harm to Environment. Score is obtained after adding the individual scores in each of the rows in the last column of the above table.</p>														
<b>Net Score:</b>		<b>+6</b>												
<b>Project Owner's Conclusion in PSF:</b>		The Project Owner confirms that the Project Activity will not cause any net harm to the environment.												
<b>GCC Project Verifier's Opinion:</b>		The GCC Verifier certifies that the Project Activity is not likely to cause any net harm to the environment.												

Appendix 6. Social safeguard assessment

Impact of Project Activity on	Information on Impacts, Do-No-Harm Risk Assessment and Establishing Safeguards									Project Owner's Conclusion		GCC Verifier's Conclusion	
	Description of Impact (both positive and negative)	Legal requirement /Limit	Do-No-Harm Risk Assessment			Risk Mitigation Action Plans		Do-No-Harm Residual Risk Assessment		Self-Declaration		3 <sup>rd</sup> Party Audit	
			Not Applicable (No actions required)	Harmless (No actions required)	Harmful (Actions required)	Operational Controls	Program of Risk Management Actions	Re-evaluate Risks	Monitoring	Explanation of Conclusion	The Project Activity will not cause any harm	Verification Process	Will the Project Activity cause any harm?

Project Verification Report

<p><b>Social impacts on the identified categories<sup>9</sup> indicated below.</b></p>	<p>Indicators for social impacts</p>	<p>Describe the impacts on society and stakeholders, both positive and negative, that may result from constructing and operating of the Project Activity.</p>	<p>Describe the applicable national regulatory requirements / legal limits related to the identified risks of social impacts.</p>	<p>If no social impacts are anticipated, then the Project Activity is unlikely to cause any harm (is safe) and shall be indicated as <b>Not Applicable</b> (No actions required)</p>	<p>If social impacts are anticipated, but are expected to be in compliance with applicable national regulatory requirements/ legal limits, then the Project Activity is unlikely to cause any harm (is safe) and shall be indicated as <b>Harmless</b> (Actions required)</p>	<p>If social impacts are anticipated that will not be in compliance with the applicable national regulatory requirements/ legal limits, then the Project Activity is likely to cause harm (may be unsafe) and shall be indicated as <b>Harmful</b> (Actions required).</p>	<p>Describe the operational controls and best practices, focusing on how to implement and operate the Project Activity, to reduce the risk of impacts that have been identified as <b>Harmful</b>.</p>	<p>Describe the Program of Risk Management Actions (refer to Table 3), focusing on additional actions (e.g., construction of crèche for workers) that will be adopted to reduce the risk of impacts that have been identified as <b>Harmful</b>.</p>	<p>Re-evaluate risks after Risk Mitigation Actions plans have been developed (refer to previous two columns) for impacts that have been identified as Harmful. Indicate whether the risks have been eliminated or reduced and, where appropriate, indicate them as <b>Harmless</b> (No actions required)</p>	<p>Describe the monitoring approach and the parameters to be monitored for each impact that has been identified as Harmful and to be described in the PSF (refer to Table 3).</p>	<p>Describe how the Project Owner has concluded that the Project Activity is likely to achieve the identified Risk Mitigation Action Plan targets for managing risks to levels that are unlikely to cause any harm.</p>	<p>Confirm that the Project Activity risks of negative social impacts are expected to be managed to levels that are unlikely to cause any harm (Mark +1 for <b>Yes</b> or and -1 for <b>No</b>)</p>	<p>Describe how the GCC Verifier has assessed that the Project Activity has adopted Risk Mitigation Action Plans to mitigate the risks of negative environmental impacts to levels that are unlikely to cause any harm</p>	<p>Confirm whether the Project Activity is expected to manage risks of negative environmental impacts to levels that are unlikely to cause any harm (Mark +1 for <b>Yes</b> or and -1 for <b>No</b>)</p>
<p><b>Social Safeguards</b></p>														
<p><b>Social - Jobs</b></p>	<p>Long-term jobs (&gt; 1 year) created/ lost</p>	<p>There is a positive impact of the project activity on the creation of long-term jobs during its operational time.</p>	<p>There are no Regulations at present</p>	<p>-</p>	<p>Harmless</p>	<p>-</p>	<p>No action required</p>	<p>Not applicable</p>	<p>Not applicable</p>	<p>Number of persons employed (&gt; 1 year) and monitored per year through employment records</p>	<p>Though there is no mandatory law, PO has an internal goal of improving the local economy by providing direct and indirect employment opportunities and Economic value addition.</p>	<p>+1</p>	<p>This was confirmed during interviews conducted on site and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team.</p>	<p>+1</p>
	<p>New short-term jobs (&lt; 1 year) created/ lost</p>	<p>There is a positive impact of the project</p>	<p>There are no Regulations at present</p>	<p>-</p>	<p>Harmless</p>	<p>-</p>	<p>No action required</p>	<p>Not applicable</p>	<p>Not applicable</p>	<p>Number of persons employed(&lt; 1 year)</p>	<p>Though there is no mandatory law, PP</p>	<p>+1</p>	<p>This was confirmed during interviews</p>	<p>+1</p>

<sup>9</sup> sourced from the CDM SD Tool and the sample reports are available ( <https://www4.unfccc.int/sites/sdcmicrosite/Pages/SD-Reports.aspx> )

Project Verification Report

		activity on the creation of short-term jobs for local worker during its construction phase and operational phase.								monitored per year through records	has an internal goal of improving the local economy by providing short term employment and Economic value addition.		conducted on site and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team.	
	<i>Sources of income generation increased / reduced</i>	The project activity creates employment for people through infrastructure development in the nearby project area, which will increase income of people.	There are no regulations at present	Not Applicable			No action required	Not Applicable	Not Applicable	Not Applicable	PO confirms that, the project activity will create jobs for people, through infrastructure development, which will increase in source of income.		The project activity will create jobs for people, through infrastructure development which will increase in source of income. Hence, no negative impact.	
	<i>Avoiding discrimination when hiring people from different race, gender, ethnics, religion, marginalized groups, people with disabilities (SJ04)</i>  <i>( human rights)</i>	The project will provide employment to all without discrimination based on gender, ethnicity, religion, etc.	Article 16 of Constitution of India	Not applicable			No action required	Not applicable	Not applicable	Not Applicable	As the constitution provides for equal opportunity to all in employment, PP confirms that the project will provide employment without discrimination		The project will provide employment without discrimination. This was confirmed via interview with the project representatives and employees at the time of on-site visit.	

Project Verification Report

<b>Social - Health &amp; Safety</b>	<i>Disease prevention</i>	There is no disease prevention through the project activity	The Factories Act, 1948	Not applicable			No action required	Not applicable	Not applicable	Not Applicable	PP confirms that the project will maintain proper hygienic condition to protect the employees		The project will maintain proper hygienic condition to protect the employees. Hence, no negative impact.  This was confirmed during the on-site visit.	
	<i>Occupational health hazards (SHS02)</i>	The project activity doesn't contribute to any occupational health hazards.	The Factories Act, 1948				No action required	Not applicable	Not applicable	Not Applicable	PO confirms that the project will provide good working environment to employees so that they are not exposed to any occupational health hazards.		The project will provide good working environment to employees so that they are not exposed to any occupational health hazards. Hence, no negative impact.	
	<i>Reducing / increasing accidents</i>	Project activity will strive to reduce the accidents during construction and operational phase by its EHS policy.	There are no specific Regulations on this aspect,		Harmless		As per the Factories Act, a written notice should be given to the Factories Inspector within 72 hours of the occurrence of accident and acknowledgment taken	Not Applicable	Not Applicable	Record of major Accidents/incidents rate in the year monitored through EHS records  For this parameter trainings are also provided for which Training records are maintained.	PP has an EHS policy which aims to reduce accidents and ensure employee 'health and safety, Employees will be trained in operation and maintenance aspects of WTGs and will be provided with necessary safety	+1	An appropriate monitoring plan has been put in place to monitor the parameter for the impact, hence the scoring of +1 has found acceptable by the team.	+1

Project Verification Report

											equipment to avoid accidents.			
<i>Reducing / increasing crime</i>	The project doesn't reduce or increase the crime.	Indian Penal Code deals with crime and punishment	Not applicable			No action required	Not applicable	Not applicable	Not Applicable	Since the project activity is an energy generation plant, the PP concludes that the project activity doesn't increase or reduce crime.	X0060	Since the project activity is an energy generation plant, the PP concludes that the project activity doesn't increase or reduce crime.		
<i>Reducing / increasing food wastage</i>	The project activity doesn't involve in reducing/increasing food wastage	Food Waste (Reduction) Act, 2018	Not applicable			No action required	Not applicable	Not applicable	Not Applicable	The project will provide a suitable place for employees to store the lunch and dine to avoid any contamination and wastage. Food wastage is not anticipated.		The project will provide a suitable place for employees to store the lunch and dine to avoid any contamination and wastage. Food wastage is not anticipated.		
<i>Reducing / increasing indoor air pollution</i>	The project activity doesn't involve in reducing/increasing indoor air pollution	The Air (Prevention & Control of Pollution) Act, 1981	Not applicable			No action required	Not applicable	Not applicable	Not Applicable	Project proponent confirms that the Wind energy projects are installed in open and do not cause any air pollution.		Project proponent confirms that the Wind energy projects are installed in open and do not cause any air pollution.		
<i>Efficiency of health services</i>	The project activity conducts medical camps, distribution	There are no statutory regulations of health services in		Harmless		No action required	Not applicable	Not applicable	Number of health related activities conducted	Project proponent will conduct health camps for people in	+1	PO will conduct health camps for people in the nearby	+1	

Project Verification Report

		of medicines and vaccines for the stakeholders which will contribute to rural or community welfare in terms of efficiency of health services.	India at present							like medical camps, Vaccines distributed Medicine distributed to stakeholders.  These will be monitored once in three years	the nearby villages.		villages. The means of monitoring was confirmed during interviews conducted on site and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team.	
	<i>Sanitation and waste management</i>	Not Applicable	Hazardous and other Wastes (Management and Trans boundary movement) Amendment Rules, 2016	Not applicable			No action required	Not applicable	Not applicable	Not Applicable	The PO confirms that the project will ensure proper disposal of wastes as per Central Pollution Control Board guidelines ;Septic tank will be provided with onsite treatment before disposal. Toilets, septic tanks and waste collection areas will be located away from natural drainage channels.		The project will ensure proper disposal of wastes as per Central Pollution Control Board guidelines ;Septic tank will be provided with onsite treatment before disposal. Toilets, septic tanks and waste collection areas will be located away from natural drainage channels.	

Project Verification Report

Social - Education	specialized training / education to local personnel (SE01)	Project provides job-related training and thereby impart knowledge to existing employees and new recruits	There are no regulations at present		Harmless		Training operation & maintenance of WEGs, occupational safety, like fire safety, first aid, emergency procedures, risk assessment, accident reporting procedure welfare activities like, safe use of workplace tools, machinery, equipment etc	Not applicable	Not applicable	Number of persons trained over entire crediting period  Training attendance sheet	Project proponent confirms that job-related training will be provided to existing employees and new recruits to improve their knowledge base	+1	Training will be provided to local youths to upgrade their skills.  The means of monitoring was confirmed during interviews conducted on site and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team.	
	Educational services improved or not	The project activity under CSR program improves educational services as the requirement of nearby communities and fund availability	CSR policy of the company	Not applicable			No action required	Not applicable	Not applicable	Not Applicable	PO will take initiative under CSR to improve educational services to the local communities.	0	PO will take initiative as per their CSR requirement .	0
	Project-related knowledge dissemination effective or not	Project provides job-related training and thereby impart knowledge to existing employees	HR policy of the company	Not applicable			Training operation & maintenance of WEGs, occupational safety, like fire safety, first aid, emergency procedures,	Not applicable	Not applicable	Not Applicable	Project proponent confirms that job-related training will be provided to existing employees and new		Job-related training will be provided to existing employees and new recruits to improve their	



Project Verification Report

		and new recruits					risk assessment, accident reporting procedure welfare activities like, safe use of workplace tools, machinery, equipment etc.				recruits to improve their knowledge base		knowledge base.	
<b>Social - Welfare</b>	<i>Improving/deteriorating working conditions</i>	Not Applicable	EHS and HR policy of the company	Not applicable			No action required	Not applicable	Not applicable	Not Applicable	Since the project has a good EHS and HR policy and offers good working environment, there will be no deterioration in working condition.		Since the project has a good EHS and HR policy and offers good working environment, there will be no deterioration in working condition.	
	<i>Community and rural welfare</i>	By initiating various CSR programs, the project activity enables welfare of the rural community.	CSR policy of the company	Not applicable			No action required	Not applicable	Not applicable	Not Applicable	PO confirms that, the project contribute towards welfare of the rural community welfare activities will be organized as per requirement of the community		The project contribute towards welfare of the rural community welfare activities will be organized as per requirement of the community	
	<i>Poverty alleviation (more people above poverty level)</i>	By generating direct and indirect employment opportunities, the project activity contributes to the efforts	There are no Regulations at present	Not Applicable			No action required	Not applicable	Not applicable	Not Applicable	PO concludes that, the Poverty alleviation will occur by providing direct and indirect employment		Poverty alleviation will occur by providing direct and indirect employment opportunities.	

Project Verification Report

		of poverty alleviation.									opportunities.			
	<i>Improving / deteriorating wealth distribution/ generation of income and assets</i>	Not Applicable as the project activity only increases the income sources but cannot predict improving/deteriorating wealth distribution/ generation of income and assets.	There are no regulations at present	Not applicable			No action required	Not applicable	Not applicable	Not Applicable	Since the project is an equal opportunity employer, it will provide employment to all based on the need and suitability. This action will result in generation of income sources		Since the project is an equal opportunity employer, it will provide employment to all based on the need and suitability. This action will result in generation of income sources	
	<i>Increased or / deteriorating municipal revenues</i>	Taxes payable by the company and the Professional Taxes payable by employees improves the municipal revenue.		Not applicable			No action required	Not applicable	Not applicable	Not Applicable	PO confirms that the company has to pay tax to concern local body and the employees have to pay professional tax, which will improve the revenue of municipal corporation. Moreover, the small shops coming up in nearby areas due to this project will also contribute to the municipal revenue		The company has to pay tax to concern local body and the employees have to pay professional tax, which will improve the revenue of municipal corporation. Moreover, the small shops coming up in nearby areas due to this project will also contribute to the municipal revenue	
	<i>Women's empowerment</i>	Women are not employed at the project activity as it is located	There is no specific regulation requiring employment of women	Not Applicable			No action required	Not applicable	Not applicable	Not Applicable	PO concludes that women are not employed as the		Women are not employed as the project is in	

Project Verification Report

		ina remote location.	even in remote location at present								project as project is in a remote location.		a remote location.	
<i>Reduced / increased traffic congestion</i>	Not Applicable	Nil	Not applicable				No action required	Not applicable	Not applicable	Not Applicable	Due to project activity traffic may increase in the area. However, since the project is located in a remote area, it will not create traffic congestion.		Due to project activity traffic may increase in the area. However, since the project is located in a remote area, it will not create traffic congestion.	
<i>Exploitation of Child labour (human rights) (SW08)</i>	Project does not employ child labour as it is prohibited by law	The Child Labour (Prohibition and Regulation) Act, 1986					No action required	Not applicable	Not applicable	Not Applicable	PO confirms that the project will not employ child labour in any of the project activity		The project will not employ child labour in any of the project activity	
<i>Minimum wage protection (human rights) (SW09)</i>	Employees are paid wages confirming to the Minimum Wages Act.	The Minimum Wages Act, 1948					No action required	Not applicable	Not applicable	Not Applicable	PO confirms that all the employees will be paid wages and salaries confirming to the rates stipulated for that category by the Act		All the employees will be paid wages and salaries confirming to the rates stipulated for that category by the Act	
<i>Abuse at work place. (with specific reference to women and people with special disabilities / challenges )</i>	The extant laws prevent, prohibit and in case of occurrence redressal of any abuse of women, scheduled caste and tribe and differently	Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013  Scheduled Castes and					No action required	Not applicable	Not applicable	Not Applicable	PO confirms that while women are not employed in the project location, employees belonging to SC and ST and differently abled		While women are not employed in the project location, employees belonging to SC and ST and differently abled employees	

Project Verification Report

	<i>(human rights)</i> <i>(SW10)</i>	abled employees at work	Scheduled Tribes (Prevention of Atrocities) Act, 1989  The Rights of Persons with Disability Act, 2016								employees will be treated like any other employees.		will be treated like any other employees.	
	<i>Other social welfare issues</i> <i>(SW11)</i>	Not applicable	Not applicable				No action required	Not applicable	Not applicable	Not Applicable	Not applicable		Not applicable	
	<i>Avoidance of human trafficking and forced labour</i> <i>(human rights)</i> <i>(SW12)</i>	IPC prohibits recruiting, transporting, harboring, transferring a person for exploitation and slavery,	Indian Penal Code, 1860				No action required	Not applicable	Not applicable	Not Applicable	PO confirms that the project does not employ or keep any person in employment against their will		The project does not employ or keep any person in employment against their will	
	<i>Avoidance of forced eviction and/or partial physical or economic displacement of IPLCs</i> <i>(human rights)</i> <i>(CW13)</i>	Project activity is located in a non-forest, non-agricultural and non-human settlement area.	The Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013				No action required	Not applicable	Not applicable	Not Applicable	The project is located in non-forest, non-agricultural and non-human settlement area and hence the question of forced eviction or displacement of people does not arise		The project is located in non-forest, non-agricultural and non-human settlement area and hence the question of forced eviction or displacement of people does not arise	
	<i>Provisions of resettlement and human settlement displacement</i>	Project activity is located in a non-human settlement area without necessitating any	The Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and				No action required	Not applicable	Not applicable	Not Applicable	As the project is located in a non-human settlement area, the question of resettlement of people		As the project is located in a non-human settlement area, the question of resettlement of people	

Project Verification Report

	(human rights) (CW14)	displacement.	Resettlement Act, 2013								does arise	not		does arise	not	
<p><b>Note:</b> If the score is: (a) zero or greater, the overall impact is neutral or positive and there is no net harm; and (b) less than zero, the overall impact is negative and there is net harm to society. Score is obtained after adding the individual scores in each of the rows in the last column of the above table.</p>																
<b>Net Score:</b>		<b>+5</b>														
<b>Project Owner's Conclusion in PSF:</b>		The Project Owner confirms that the Project Activity will not cause any net harm to society.														
<b>GCC Project Verifier's Opinion:</b>		The GCC Verifier certifies that the Project Activity is not likely to cause any net harm to society.														

Appendix 7. United Nations Sustainable Development Goals (SDG)

UN-level SDGs	UN-level Target	Declared Country-level SDG	Defining Project-level SDGs					GCC Project Verifier's Conclusion	
			Project-level SDGs	Project-level Targets/ Actions	Project-level Indicators	Contribution of Project-level Actions to SDG Targets	Monitoring	Explanation of Conclusion	Are Goal/ Targets Likely to be Achieved?
<p><b>Describe UN SDG targets and indicators</b></p> <p>See: <a href="https://unstats.un.org/sdgs/indicators/indicators-list/">https://unstats.un.org/sdgs/indicators/indicators-list/</a></p>	Describe the UN-level target(s) and corresponding indicator no(s)	Has the host country declared the SDG to be a national priority? Indicate Yes or No	<p>Define project-level SDGs by suitably modifying and customizing UN/ Country-level SDGs to the project scope.</p> <p><b>For guidance see:</b> Integrating the SDGs into Corporate Reporting- A Practical Guide: <a href="https://www.unglobalcompact.org/docs/publications/Practical_Guide_SDG_Reporting.pdf">https://www.unglobalcompact.org/docs/publications/Practical_Guide_SDG_Reporting.pdf</a></p>	Define project-level targets/actions, by suitably modifying and customizing UN/Country-level targets to the project scope. Define the target date by which the Project Activity is expected to achieve the project-level	Define project-level indicators by suitably modifying and customizing UN/Country-level indicators to the project scope or creating a new indicator(s). Refer to the	Describe and justify how actions taken under the Project Activity are likely to result in a direct positive effect that contributes to achieving the defined project-level SDG targets and is additional to	Describe the monitoring approach and the monitoring parameters to be applied for each project-level SDG target and Indicator	Describe how the GCC Verifier has verified the claims that the Project Activity is likely to achieve the identified project-level SDG targets	Describe whether the project-level SDG target(s) is likely to be achieved by the target date (Yes or No)

Project Verification Report

			Case-study from Coca-Cola and other organizations to develop organization-wide SDGs (page 114): <a href="https://pub.iges.or.jp/pub/realising-transformative-potential-sdgs">https://pub.iges.or.jp/pub/realising-transformative-potential-sdgs</a>	SDG target(s). Refer to the previous column for guidance	previous column for guidance	what would have occurred in the absence of the Project Activity			
<b>Goal 1: End poverty in all its forms everywhere</b>	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>Goal 2: End hunger, achieve food security and improved nutrition and promote sustainable agriculture</b>	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>Goal 3. Ensure healthy lives and promote well-being for all at all ages</b>	3.8 Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and	Yes	Define project-level SDGs by suitably modifying and customizing UN/ Country-level SDGs to the project scope or creating a new indicator(s). Refer to previous column of guidance.	Ensure health care services to the local stakeholders and employees by organising/conducting health related activities like medical camp, Clinical camp, distribution of medicines and vaccines, etc.  Target is to organise/conduct at least one health related activity in three years	Number of health related activities conducted for stakeholders per three years	Organizing Health camps, other health related activities periodically for stakeholders to increase efficiency of health services or  Providing group health insurance to the employees  Above actions result in a direct positive effect that contributes to achieving the defined project-level SDG targets.	Monitored through welfare activity records  Number of health related activities conducted for stakeholders per three years  Records of group health insurance, health camps conducted and EHS training programs	The means of monitoring was confirmed during interviews conducted on site and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team	Yes

Project Verification Report

	//vaccines for all Indicators: 3.8.1								
<b>Goal 4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all</b>	4.4 By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship  Indicators: 4.4.1	Yes	Substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship, from local stakeholders	To train the local youth and adults with relevant skills through training during the operational phases of the project for getting decent jobs and provide entrepreneurship opportunities.  Target is to provide training to at least five individuals over the crediting period.	Number of persons trained over the crediting period	Empowering local stakeholders with digital literacy and training on relevant technologies.  This action contributes to achieving the defined project level SDG targets.	Monitored through records of trainings and workshops conducted,  Number of persons trained over the crediting period	The means of monitoring was confirmed during interviews conducted on site and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team	Yes
<b>Goal 5. Achieve gender equality and empower all women and girls</b>	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>Goal 6. Ensure availability and sustainable management of water and sanitation for all</b>	NA	NA	NA	NA	NA	NA			

Project Verification Report

<p><b>Goal 7. Ensure access to affordable, reliable, sustainable and modern energy for all</b></p>	<p>7.2 “By 2030, Increase substantially the share of renewable energy in the global energy mix”</p> <p>Indicator 7.2.1.</p>	<p>Yes</p>	<p>To increase the share of renewable energy in the National energy mix.</p>	<p>Targeted Net electricity of 109,500 MWh supplied to the grid by project activity in a year throughout the crediting period.</p>	<p>Amount of energy supplied to Grid per year</p>	<p>The wind Power project contributes directly to achieving the SDG target because the project activity delivers renewable energy, which would otherwise be generate by fossil fuel dominated grid connect power plants.</p>	<p>The net electricity supplied to the grid by the project activity is continuously monitored through energy meter and recorded in JMRs on monthly basis.</p> <p>Amount of energy supplied to Grid per year</p>	<p>The monitoring parameter is recorded on monthly basis. The Joint Meter Readings (JMR) taken every month from the meter, in the presence of authorised official from state electricity board along with a representative of the project owner, gives the net value of electricity supplied by the project activity to the grid. The monthly value of metered energy is the basis for PO to raise monthly invoices. Therefore, Net electricity supplied to the grid by the project activity will be cross checked with the JMR and monthly</p>	<p>Yes</p>
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Project Verification Report

								invoices raised.	
<b>Goal 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all</b>	<p>8.8 Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment</p> <p>Indicator s: 8.8.1</p>	Yes	Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, and those in precarious employment in the project activity.	Ensure to protect labour rights and have no occupational injuries. To achieve “0” (zero) major injuries.	Number of accidents/in cidents per year	<p>By implementing strict EHS policy to protect labour rights and through safety trainings, and display of safety posters/guidelines at project sites.</p> <p>The above actions result in direct positive effects that contribute to project-level SDG.</p>	<p>Monitored through EHS/safety records maintained</p> <p>Number of major accidents/in cidents per year or Fatal and non-fatal occupational injuries per year</p>	<p>This was confirmed during interviews conducted on site and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team.</p>	Yes
<b>Goal 9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation</b>	<p>9.2 Promote inclusive and sustainable industrialization and, by 2030, significantly raise industry's</p>	Yes	Promote inclusive and sustainable industrialization and significantly raise industry's share of employment by the project activity	Establishment of Project activity promotes sustainability (use of renewable energy) and also creates employment opportunities with target of 10 persons employed per year.	Number of persons employed per year	<p>By providing employment opportunities to the eligible candidates for operations of the renewable energy related project activity.</p> <p>The above actions result in direct positive effects</p>	<p>Monitored through employment records maintained</p> <p>Number of persons employed per year.</p>	<p>This was confirmed during interviews conducted on site and the monitoring practices followed by the project owner is appropriate in relation to</p>	Yes

Project Verification Report

	share of employment and gross domestic product, in line with national circumstances, and double its share in least developed countries Indicator s: 9.2.2					that contribute to project-level SDG.		the project activity and its acceptable to the assessment team.	
<b>Goal 10. Reduce inequality within and among countries</b>	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>Goal 11. Make cities and human settlements inclusive, safe, resilient and sustainable</b>	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>Goal 12. Ensure sustainable consumption and production patterns</b>	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>Goal 13. Take urgent action to combat climate change and its impacts</b>	13.2 Integrate climate change measures into national policies, strategies and planning	Yes	To reduce GHG emissions	Reduce 101,890 (tCO <sub>2</sub> /year) per annum through electricity generation from renewable energy.	Amount of emission reductions per year	The project activity utilises the renewable source of energy to produce electricity that would be produced fossil-fuel based plants, thus the project leads	Electricity produced by the renewable generating unit in records multiplied by an emission factor as recorded in ER sheet or this PSF	The CO <sub>2</sub> emission reduction is validated from the ER calculation sheet and found appropriate	Yes

Project Verification Report

						to reduction in GHG emissions will combat climate change and contribute to positive effect on the project-level SDG.	Number of emission reductions per year		
<b>Goal 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development</b>	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>Goal 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss</b>	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>Goal 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels</b>	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>Goal 17. Strengthen the means of implementation and revitalize the global partnership for</b>	NA	NA	NA	NA	NA	NA	NA	NA	NA

Project Verification Report

<b>sustainable development</b>										
<b>SUMMARY</b>							<b>Targeted</b>	<b>Likely to be Achieved</b>		
<b>Total Number of SDGs</b>							<b>6</b>	<b>6</b>		
<b>Certification label (Bronze, Silver, Gold, Platinum, or Diamond) for the ACCs as defined in the PSF</b>							<b>Diamond</b>	<b>Dimond</b>		



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