

GOLD STANDARD FINAL VERIFICATION /CERTIFICATION REPORT

InfraVest Taiwan Wind Farms Bundled Project 2011

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China Classification Society Certification Company

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Project Name: InfraVest Taiwan Wind Farms Bundled Project 2011	
Host Country: People's Republic of China	
Certification body: China Classification Society Certification Company	Client: South Pole Carbon Asset Management Ltd.
Date of this revision: 17/07/2015	Revision No.: 2.0
GS ID.: 1001	Methodology: ACM0002 (Version 13.0.0)
Period covered by monitoring: 1 st monitoring period from 01/02/2014 to 31/03/2015 (424 days, first and last days inclusive)	
Verification Summary: South Pole Carbon Asset Management Ltd. has commissioned China Classification Society Certification Company (CCSC) to carry out the 1st periodic verification of InfraVest Taiwan Wind Farms Bundled Project 2011 (GS ID: 1001) covering the monitoring period from 01/02/2014 to 31/03/2015. The verification process includes three phases: 1) desk review of documents; 2) on-site visit and follow-up interviews with the relevant personnel; 3) resolution of outstanding issues and the issuance of final verification report and opinion. One Corrective Action Requests (CARs) and Four Clarification Request (CL) were raised in the verification process and successfully closed upon the project participant taken actions and submitted the revised monitoring report and supporting evidence. No Forward Action Request (FAR) were raised in this monitoring period. The verification team, through the verification process, confirmed that: - All operations of the project are implemented and installed as planned and described in the validated project design document; - The monitoring plan (Version 2.0) is in accordance with the applied methodology, i.e., ACM0002 Version 13.0.0 ; - The monitoring system is in place and functional; - The installed equipment for measuring parameters required for calculating emission reductions are calibrated appropriately. Based on the information observed and evaluated, the verification team confirms that the emission reductions are correctly calculated in the MR version 2.0 dated 05/06/2015. Therefore CCSC certifies the emission reductions amounting to 155,001 tCO₂e covering the monitoring period from 01/02/2014 to 31/03/2015 (both days inclusive). And the emission reductions for vintage of 01/02/2014 to 31/12/2014 are 115,336 tCO₂e; the emission reduction for vintage of 01/01/2015 to 31/03/2015 are 39,665 tCO₂e, and the total amount of GHG emission reductions achieved in this monitoring period are 155,001 tCO₂e.	
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ABBREVIATIONS

BE	Baseline emissions
CAR	Corrective Action Request
CCSC	China Classification Society Certification Company
CDM	Clean Development Mechanism
CL	Clarification request
CO ₂	Carbon dioxide
DOE	Designated operational entity
DNA	Designated National Authority
EB	Executive Board
EF	Emission factor
ETN	Electricity Transaction Note
FAR	Forward action request
GHG	Greenhouse gas(es)
GS	Gold Standard
IPCC	Intergovernmental Panel on Climate Change
LE	Leakage emissions
MP	Monitoring Plan
MR	Monitoring report
NGO	Non-governmental Organization
PCP	Project Cycle Procedure
PDD	Project Design Document
PP	Project Participant
PPA	Power Purchase Agreement
PS	Project Standard
SD	Sustainable Development
tCO ₂ e	Tonne of carbon dioxide equivalent
TPG	TaiPower Grid
UNFCCC	United Nations Framework Convention on Climate Change
VVS	Validation and Verification Standard
WTG	Wind Turbine Generator



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1. INTRODUCTION

South Pole Carbon Asset Management Ltd. Has commissioned China Classification Society Certification Company (CCSC) to verify the emission reductions of the GS project “**InfraVest Taiwan Wind Farms Bundled Project 2011**” (hereinafter referred to as “the Project”), for the monitoring period from 01/02/2014 to 31/03/2015, located in west Taiwan.

This report summarizes the findings of the verification of the Project, performed on the basis of Gold Standard (Version 2) requirements, UNFCCC criteria, as well as criteria given to provide for consistent project operations, monitoring and reporting.

1.1 Objective

The project verification is the periodic independent review and ex-post determination by a DOE of the monitored reductions in GHG emissions during the defined verification period. In carrying out its verification work, the DOE shall ensure that the project activity complies with the requirements stated by Gold Standard.

Based on the applicable requirements, this assessment shall:

- Ensure that the project activity has been implemented and operated as per the registered PDD or any approved revised PDD, and that all physical features (technology, project equipment, and monitoring and metering equipment) of the project are in place;
- Ensure that the monitoring report and other supporting documents provided are complete in accordance with the latest applicable version of the completeness checklist for requests for issuance of GHG emission reductions and verifiable and in accordance with applicable CDM requirements;
- Ensure that the actual monitoring systems and procedures comply with the monitoring systems and procedures described in the monitoring plan or any revised approved monitoring plan, and the approved methodology including applicable tool(s);
- Evaluate the data recorded and stored as per the monitoring methodology including applicable tool(s).

1.2 Scope

The verification scope covers the relevant documents (e.g. the registered PDD, the Gold Standard Passport, the Monitoring Report, the emission reduction calculation spreadsheet, supporting documents available to the verifier and information collected through performing interviews and on-site assessment, GS’s tools and

guidelines publicly available, relevant rules, including the host country legislation, etc.) to be independently reviewed, the project geographical locations to be visited on-site, the project relevant personnel to be interviewed with, and processes that are necessary to acquire objective evidence for the evaluation of the project compliance to the CDM verification requirements .

The above verification activities are conducted according to the CDM requirements. In doing so, the principles of accuracy, completeness, relevance, reliability and credibility were followed.

The verification is not meant to provide any consulting service towards the PPs. However, stated requests for clarifications and/or corrective actions may provide input for improvement of the project.

1.3 GS Project Description

The Project is a bundled project composed of four wind farms projects:

Items	Capacity	Location	Geo-coordinates of the center
Fongwei Wind Farm	13.8 MW	Hsinfong Township, Hsinchu County	24°55'48"N, 120°58'40"E
Longwei Wind Farm	44.1 MW	Houlong Township, Miaoli County	24°36'41"N, 120°44'13"E
Chungwei Wind Farm	29.9 MW, capacity addition to the existing grid-connected renewable power plant (project GS472)	Dajia and Da-An Townships, Taichung County	24°24'21"N, 120°35'59"E
Tauwei Wind Farm	4.6 MW, capacity addition to the existing grid-connected renewable power plant (project GS612)	Guanyin Township (also called Hsinwu Wind Farm), Taoyuan County	25°02'43"N, 121°04'21"E

The Project constructed and operated by InfraVest Wind Power Group (hereafter refer as "InfraVest"), which is a subsidiary of Germany based Vwind AG. The Project in total comprises 42 wind turbines and the total installed capacity of the bundled project is 92.4 MW. At full capacity, the aggregated output of the Project is expected to be 250,866 MWh/year, which is to be delivered to the state-owned power grid, Taipower grid ("TPG"), displacing part of the electricity supplied by the power grid currently dominated by fossil fuel-fired power plants. Accordingly, the Project will lead to carbon dioxide emission reduction. The annual emission reductions are estimated as 190,908 tCO₂e /year, and the total emission reductions for the first crediting period of 7 years are estimated as 1,336,356 tCO₂e.

2. VERIFICATION TEAM

The verification was conducted by a verification team that was designated by CCSC in accordance with its internal procedures. The competence and impartiality of the verification team are the key elements that have been taken into account by CCSC when appointing the verification team. The details of the verification team and technical reviewer are as follows:

Name	Role	Qualification	Sectoral Scope/Technical Area	Onsite Visit
Mr. LI Xingtong	Team leader	Leader Verifier	TA1.1/TA1.2/ TA3.1/TA9.2	Yes
Ms. PIAO Lijing	Technical Reviewer	Leader Verifier	TA1.1/TA1.2/ TA9.2	No
Mr. LIU Dongsan	Technical Reviewer	Leader Verifier	TA1.2	No

The above verification team and technical reviewer are competent for conducting the verification and the impartiality is well guaranteed. Meanwhile, the Certificates of Competence are enclosed in Appendix B to this report.

3. METHODOLOGY

CCSC has assessed and determined that the implementation and operation of the project activity, and the steps taken to report emission reductions comply with the GS criteria, rules and relevant guidance provided by the GS Foundation and CDM-EB. The assessment involved a document review of relevant documentation as well as the on-site visits.

3.1 Desk Review of Documentation

A desk review of the MR (Version 1.0, dated 05/03/2015)/1/ and supporting documents were conducted by the verification team. The aim of the desk review of the documentation is to verify the completeness of the data and the information presented, to carry out the compliance check of the MR with respect to the monitoring plan, the applied methodology including applicable tool(s) and, where applicable, the applied standardized baseline. Particular attention was given to the frequency of measurements, the quality of the metering equipment including calibration requirements, and the quality assurance and quality control procedures. The evaluation of data management and the quality assurance and quality control system in the context of their influence on the generation and reporting of emission reductions was also conducted.

The additional background documents related to the registered PDD /3/, validation report /6/, gold standard passport /4/ and etc., formed the basis of the final conclusion were as presented in Section 7 of this report.

Section 8 of this report contains a complete list of all documents and proofs reviewed by the verification team.

3.2 On Site Assessment

The verification team performed a site visit to the project site from 22/04/2015 to 24/04/2015. During the site visit, the verification team interviewed with the relevant personnel and verified that the actual implementation of the project was as described in the registered PDD. This includes the review of the project operation based on the evidence of on-site observation and presented documents.

During the on-site assessment, the verification team has interviewed with key personnel of the project owner (the project participant) and the consultancy. The detail of the on-site assessment including the interviewees and the main topics of the interview are summarized in the following table.

Date: 22/04/2015 to 24/04/2015	
Organization: InfraVest Wind Power Group	
Person interviewed:	
Ms.Dong Rujuan (Vivi Tung), Manager (Administration Department)	
Mr.Ruan Xingjian, Assistant Engineer (Operation Department)	
Ms.Fu Lvrong, Assistant (Legal Department)	
Q1: Please take a brief introduction of the Project, and the operation status of each wind farm.	<u>Response:</u> The Project constructed and operated by InfraVest Wind Power Group. The Project is a bundled project composed of four wind farms (Fongwei, Longwei, Chungwei, Tauwei wind farms). The Project in total comprises 42 wind turbines and the total installed capacity of the bundled project is 92.4 MW. At full capacity, the aggregated output of the Project is expected to be 250,866 MWh/year, which is to be delivered to the state-owned power grid, Taipower grid ("TPG"), displacing part of the electricity supplied by the power grid currently dominated by fossil fuel-fired power plants. Accordingly, the Project will lead to carbon dioxide emission reduction. The annual emission reductions are estimated as 190,908 tCO_{2e}/year. Till now, Chungwei and Tauwei wind farms have been fully operated. For Fongwei and Longwei wind farms, the construction has not completed



	because of the financial issues, and they are planned to be completed by June 2016.
Q2: Please describe the monitoring system and data acquisition and process procedure of the Project.	<u>Response:</u> The electricity exported to and imported from the grid has been monitoring 5 meters installed. The readings of the meters are continuously monitored and monthly recorded by the PP and the grid company. The last day of each month is the cut-off time to calculate the monthly net electricity supplied to the grid by the Project. The grid company provided the PP with the electricity receipts monthly, which contain the electricity exported to and imported from the grid by the Project. After confirmation of the amount, the PP provided invoice to the grid company and archived the copy of these receipts. All the meters have been installed and calibrated as per relevant regulations.
Q3: The quantity and quality of the employees.	<u>Response:</u> The PP employed 48 persons for the Project, including some local residents. All employees are fairly compensated, i.e. salaries qualify above the required minimum wage, and welfare provided. The employees have been well trained, relevant records can be checked.
Q4: Besides the indicator of air quality, are there any other issues considered and acted to improve the local ecological environment?	<u>Response:</u> During the designing period, the PP has investigated the impact for birds, soil erosion etc. No significant impact on the survival of the organisms and no discovery of collision between the turbine rotor and birds during this monitoring period. The re-plantation in the project area was performed, which can be observed onsite.



Date: 23/04/2015 to 24/04/2015	
Person interviewed: Mr. Xu Yu , Director of Houlong Haibao Community Development Association Mr. Lai Qinghai, Leader of Hongmaogang No.3 Village Mr.Ruan Xingjian, Assistant Engineer (operation Department)	
Q1: Do you know the project, and what the impacts (positive and negative) of the Project?	Response: Know the project. The wind farms are well for the local environment, for no more coal fired power plant is needed. No bird injury occurred, and the wind turbines became a new type view in the area, and the youth would like to take pictures with the WTGs as the background. It can improve the air quality. And no noise is heard as the WTGs runs.
Q2: Does the project contribute to the local society in a sustainable way?	Response: Yes. The PP has employed some local person in the wind farm, and helped to build roads to the wind farms.
Q3: Do you support the Project, and any other comments on the Project?	Response: Support the Project, and no more comments on the Project.

3.3 Resolution of CARs and CLs and FARs

The objective of this phase of the verification is to resolve any outstanding issues (issues that require further elaboration, research or expansion) which have to be clarified prior to CCSC's positive conclusions on the project implementation, monitoring practices and achieved emission reductions.

Findings established during the verification can either be interpreted as a non-compliance with GS/UNFCCC criteria ensuring the proper implementation of a project or where a risk to deliver high quality emission reductions is identified.

A Corrective Action Request (CAR) will be raised if one of the following occurs:

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



conformity is insufficient;

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

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

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

A Clarification Request (CL) will be raised if information is insufficient or not clear enough to determine whether the applicable GS/UNFCCC requirements have been met.

A Forward Action Request (FAR) will be raised, for actions if the monitoring and reporting require attention and/or adjustment for the next verification period. A FAR shall not relate to the GS/UNFCCC requirements for issuance.

After completion of the above two phases (phase 3.1 and phase 3.2), the verification team identified 1 CAR and 4 CLs in this monitoring period, and no FAR was raised. The CARs were satisfactorily addressed by the project participants in the revised monitoring report (refer to Section 6 of this report for further details).

The final verification conclusion presented in this report is based on the revised MR (Version 2.0, dated on 05/06/2015)/2/ and additional information or evidence provided by the PP. The verification team completed the verification report and submitted it for technical review, decision making and final approval.

3.4 Internal quality control

CCSC has taken the following quality control measures within the verification team and of the verification process according to relevant CCSC's internal procedures:

- The application review of the verification was conducted and concluded that CCSC has the accredited scope and competence to verify the project with impartiality as well;
- The verification team was selected with due considerations given in terms of the competence and impartiality;
- The verification team carried out the verification work and compiled a verification report strictly following CCSC's Procedures for Implementation of Verification.

The verification report submitted by the verification team was subjected to a technical review and decision-making process, the technical reviewers and decision-makers are qualified and independent from the verification team. If any issue is raised during technical review and/or decision-making the same is to be discussed between the issue-raiser and the team leader as well as the PP. All issues must be satisfactorily addressed before the submission of the report for final

approval. The Certificates of Competence of the persons who conducted the technical review and decision-making for the project can be found in Appendix B of this report.

The report approved by the authorized official of CCSC as the final report together with relevant documents are submitted to the GS for request for issuance.

4. VERIFICATION FINDINGS – VERIFICATION OF COMPLIANCE

In the following sections, the conclusions of the verification are stated.

The findings from the desk review of the original monitoring documents and the findings from interviews during the follow up visit are described in this section of the report.

4.1 Assessment of remaining issues from the previous validation/verification period

After verifying the validation report /4/, CCSC verification team found one remaining issues were identified in the validation process:

FAR-1 Wind turbine ID numbers and meters to be installed will be clearly described in sections A.1 and B.7.3 and Figure B-1.

The verification team has checked the monitoring report, and confirmed the wind turbine ID numbers and meters installed has been clearly described in the MR.

And the construction of the last six wind turbine generators (WTGs) are planned to be completed by the end of June 2016, and then the WTG ID and meters added will be listed in the MR then. Thus, the FAR will be closed as the Project fully operated.

4.2 Compliance of the project implementation with the registered project design document

The verification team has performed an on-site visit to verify the actual installation of the Project against the description in its registered PDD and found that WTGs as described in the registered PDD have been in operation during this monitoring period.

During verification, it was found that the timeline (eg. commissioning date, full operation date) of each site is absent, and no implementation plan for Fongwei and Longwei windfarms is included, therefore, the **CL-1 was raised**. And the project timeline and possible implementation plan for Fongwei and Longwei windfarms have been provided. And the **CL-1 was closed** after the verification teams' assessment.

Wind Farm	Type/Unit capacity	Numbers of units designed	Capacity operated/designed	First turbine operation start date	Fully operation date
Fongwei	Enercon E-70 2.3MW	6	11.5MW/13.8MW	26/09/2011	The construction of the last WTG is planned to be completed by the end of June 2016.
Longwei	Enercon E-70 2.3MW	18	32.2MW/41.4MW	27/04/2012	The construction of the last 5 WTGs is planned to be completed by the end of June 2016.
	Enercon E-44 0.9MW	3	1.8MW/2.7MW		
Chungwei	Enercon E-70 2.3MW	13	29.9MW/29.9MW	31/10/2011	26/09/2012
Tauwei	Enercon E-70 2.3MW	2	4.6MW/4.6MW	04/07/2011	04/07/2011
Total	/	42	80MW/92.4MW	/	/

No changes to the project design have been identified during this verification. The implementation and operation of the project activity have been conducted in accordance with the description contained in the registered PDD.

[Power System and Metering System]

As shown in the diagram of the power grid connection system /9/, and as per the signed Power Purchase Agreement (PPA) /8/:

Fongwei Wind Farm

The electricity generated by 5 sets of WTGs is boosted from 400V to 11.4 kV by box type transformers, and delivered to the SongLin S/S Substation, which connected to the TPG.

Two bi-directional electricity meters are installed at the high voltage side of box type transformers.

Longwei Wind Farm

The electricity generated by 16 sets of WTGs is boosted to 69Kv, and delivered to the Gongguan-Miaozi 69 kV line #1 connection station, which connected to the TPG. And part of the turbines are planned to be connected to the TPG at Houlong S/S Substation when construction is completed.

One bi-directional electricity meter is installed at the high voltage output side of the

22.8 kV /69 kV Transformer.

Chungwei Wind Farm

The electricity generated by 13 sets of WTGs is boosted to 69kV, and delivered to the TPG.

One bi-directional electricity meter is installed at the high voltage output side of the 22.8 kV /69kV Transformer.

Tauwei Wind Farm

The two turbines in Tauwei wind farm are connected to the TPG through Guanyin wind farm.

One bi-directional electricity meter is installed at the high voltage side of the onsite box type transformers.

[Management System]

The verification team has verified Monitoring Manual and training records provided by the PP, and found that the Management System for the Project is in place. The organization structures with the responsibilities have been properly identified. The data management system works well, the monitoring parameters have been properly measured per the monitoring plan and the records have been documented by assigned monitoring staff on required frequency. As the regular practice, the monitoring manager would review the records periodically to ensure the quality assurance of the procedures for data acquisition, processing and aggregation. The key parameters are reviewed annually as per the procedures in registered monitoring plan.

As per Para. 385 of VVS (Version 09.0)/27/, the verification team confirms that:

- The implementation status and equipments installation of the project activity are consistent with the registered PDD/3/;
- The actual operation of the CDM project activity is as per the registered PDD by the PP/3/;
- Information (data and variables) provided in the monitoring report is in accordance with that stated in the registered PDD/3/.

4.3 Compliance of the monitoring plan with the monitoring methodology including applicable tool(s) and the standardized baseline

The verification team has verified the monitoring plan, including the data and parameters required to be monitored, measurement procedures, monitoring frequency and QC/QA procedures as described in the registered PDD.

Corresponding to the paragraph 388 of VVS version 09.0, the verification team can



confirm that the monitoring plan is in accordance with the approved methodology including applicable tool(s) applied by the Project.

4.4 Compliance of monitoring activities with the monitoring plan

Monitoring has been carried out in accordance with the monitoring plan contained in the registered PDD.

[Parameters and information flow]

The parameters required by the monitoring plan and how the verification team has verified the information flow (from data generation, aggregation, to recording, calculation and reporting) for these parameters including the values in the monitoring report are described below:

Parameters monitored:

- (1) **EG_{Export,y}**, Quantity of electricity generation supplied by the project plant/unit to the grid in year y
- (2) **EG_{Import,y}**, Quantity of electricity consumption of the project plant/unit from the grid in year y
- (3) **EG_{facility,y}**, Quantity of net electricity generation supplied by the project plant/unit to the grid in year y

EG_{PJ_Add,y}, Quantity of net electricity generation supplied to the grid in year y by the project plant/unit that has been added under the project activity

As per the registered PDD, for **EG_{facility,y}** and **EG_{PJ_Add,y}**, they are calculated respectively by the corresponding quantity of electricity generation supplied by the project plant/unit to the grid minus Quantity of electricity consumption of the project plant/unit from the grid.

As described above, five meters have been installed in accordance with the registered PDD. The verification team has checked on-site the location of the meters against the diagram of power connection system and found them to be consistent.

The readings of the meters are continuously monitored and monthly recorded by the PP and the grid company. The last day of each month is the cut-off time to calculate the monthly net electricity supplied to the grid by the Project. The grid company provided the PP with the electricity receipts monthly /14/, which contain the electricity exported to and imported from the grid by the Project. After confirmation of the amount, the PP provided invoice /15/ to the grid company and archived the copy of these receipts.

The verification team has verified the values provided in the monitoring report and ER spreadsheet against the relevant documented evidences i.e. the sales receipts /14/ and the invoice /15/ and found them to be consistent with the evidences. Both

sales receipts and the invoice can cover this monitoring period from 01/02/2014 to 31/03/2015.

Parameters determined ex-ante:

(1) $EF_{grid,CM,y}$, Combined Emission factor

The emission factor of the 1st crediting period of the Project has been determined ex-ante in the registered PDD /3/. The emission factor used in the monitoring report has been verified against the PDD and found them to be consistent.

As per Para. 392 and 393 of VVS (Version 09.0)/27/, the verification team confirms that:

- The monitoring has been carried out in accordance with the monitoring plan contained in the registered PDD.
- All parameters required by the monitoring plan have been sufficiently monitored and correctly listed. The monitored data for required parameters have been verified by checking the whole information flow.

4.5 Compliance with the calibration frequency requirements for measuring instruments

The registered monitoring plan requires that the accuracy for meters is equal to or higher than 0.5%, and meter calibration is conducted every 8 years period.

During this monitoring period, the installed measuring electricity meters have been operating well and were duly calibrated. The calibration records are shown in Table 1 below.

Table 1 The calibration records of the meters

Meter Location	Serial Number	Accuracy	Calibration date	Validity	Calibration entity
Fongwei	10940003	0.5	27/08/2010	Yes	Taiwan Electric Research & Testing Center (L1329-1311 01) /19/
Fongwei	10940035	0.5	27/08/2010	Yes	
Longwei	10940022	0.5	27/08/2010	Yes	
Chungwei	12941317	0.5	18/12/2012	Yes	
Tauwei	11943540	0.5	14/12/2011	Yes	

[Instrument accuracy]

The verification team has verified the calibration records and the accreditation certificates of the calibration entity. All the meters meet the rated accuracy level as

described in the monitoring plan and are in compliance with Technical Specification for Verification and Inspection of Electricity Meters (Regulation No. CNMV 46) /20/. The calibration has been performed by Taiwan Electric Research & Testing Center, with the code of L1329-131101, valid from 15/11/2004 /19/.

[Calibration frequency]

The calibration frequency fulfills the requirement as described in the monitoring plan and is in compliance with the Technical Specification for Verification and Inspection of Electricity Meters (Regulation No. CNMV 46) /20/.

As per Para. 400 of VVS (Version 09.0)/27/, the verification team confirms that:

- The calibration is conducted at the frequency as specified by the methodology and the monitoring plan contained in the registered PDD.

4.6 Gold Standard requirements – Sustainable Development indicators

#GS1: Air Quality – NO_x, SO_x & TSP emission reductions

Air quality has been monitored via the electricity generation of the project with the reference to the atmospheric pollutant emissions of electricity generation associated to the fuel-based grid electricity in the region.

According to the latest statistic data in 2014 /21/, 0.305 ton/GWh SO_x, 0.312 ton/GWh NO_x and 0.027 ton/GWh TSP emissions were averagely generated by the grid. The total net electricity delivered to the grid by the Project during this monitoring period is 203682.476MWh, which means that the Project has mitigated approximately of 62.12 tonnes SO_x, 63.66 tonnes NO_x and 5.50 tonnes TSP emissions.

#GS2: Quantitative employment and income generation – Number of jobs, salary level

The copy of employment contracts /22/, health insurance records and labor insurance records /23/ have been checked. It could be confirmed that 48 persons were employed during the operation period of the Project at the time of verification.

Therefore, the verification team is of the opinion that there is no change to the positive impact on the key SD indicator Employment (numbers).

The verification team has checked relevant training records /17/, the training topics covered skills for installation, operation and maintenance. The verification team has also interviewed 2 employees of the company Mr. Lin Guoji and Ms. Fu Lvrong and confirms that relevant trainings have been conducted during the monitoring period.

According to Taiwan's Labor Standards Act Article 30 /25/, a worker shall not have regular working time in excess of eight hours a day and eighty-four hours every two weeks. The verification team has checked the company's employment

contract /22/ and internal employment guidelines /24/ and interviewed with relevant staffs. It is found that the working hours in InfraVest are 8 hours a day and 5 days a week. Therefore, the total working hours are 80 hours every two weeks, which is in compliance with the relevant labour standard.

According to Taiwan's Labor Standards Act Article 21, the minimum wage in Taiwan is regulated as NTD 17,280/month /26/. CCSC has checked the labour issuance list and health issuance list /23/ of InfraVest's employees and found that the wages for all the employees in this project met the minimum wage requirement.

In the ER spreadsheet, the indication of total abatement of SO_x and NO_x is ambiguous, thus the CL-4 was raised, which has been closed after the calculation was updated to be correct and reader friendly.

Therefore, the verification team is of the opinion that there is no change to the positive impact on the key SD indicator Employment quality.

4.7 Assessment of data and calculation of emission reductions

A complete set of data for the specified monitoring period is available.

The critical parameter used for the determination of the Emission Reductions is the net electricity supplied to the grid by the Project. The data pertaining to the above parameter are maintained in the identified records. All the data are in compliance with that stated in the Monitoring Report version 2.0.

As per the methodology ACM0002 Version 13.0.0 and the registered PDD, the emission reductions for the Project are calculated as the baseline emissions minus the project emission. Hence the emission reduction is determined by the following formula:

$$ER_y = BE_y - PE_y \quad (1)$$

Where,

ER_y: Emission reductions

BE_y: Baseline emissions

PE_y: Project emissions

[Baseline emissions]

The baseline emissions are the baseline emission factor times the net electricity supplied to the grid. Therefore,

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

EF_{grid,CM,y}: GHG emission factor of the TPG, calculated ex-ante in the registered PDD as 0.761 Tco₂e/MWh

$EG_{PJ,y}$: 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)

(1) As per the methodology, Fongwei and Longwei Wind Farms under the project activity are the installations of new grid-connected renewable power plants at sites where no renewable power plant was operated prior to the implementation of the project activity, so:

$$EG_{PJ,y} = EG_{\text{facility},y} \quad (2)$$

Where:

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

(2) As per the methodology, Chungwei and Tauwei Wind Farms under the project activity are the capacity additions to existing renewable energy power plants,

$$EG_{PJ,y} = EG_{PJ_Add,y} \quad (3)$$

Where:

$EG_{PJ_Add,y}$ = Quantity of net electricity generation supplied to the grid in year y by the project plant/unit that has been added under the project activity (MWh/yr)

The final result for calculating this project's baseline emission reduction is:

$$BE_y = EG_{\text{facility},y} * EF_{\text{grid},CM,y} \quad (\text{for Fongwei and Longwei Wind Farms}) \quad (4)$$

$$BE_y = EG_{PJ_Add,y} * EF_{\text{grid},CM,y} \quad (\text{for Chungwei and Tauwei Wind Farms}) \quad (5)$$

Both parameters of $EG_{\text{facility},y}$ and $EG_{PJ_Add,y}$ can be calculated as the electricity exported to the grid minus the electricity imported from the grid by the Project, those have been measured continuously by the electricity meters listed in Table 1 above.

For MR version 01, the emission reductions have not been stated in vintage in the cover page, and the emission reductions for each vintage is not conservative. And the value of electricity in section D of the MR Version 01 has been rounded, which is not the raw data (with three decimals), therefore, **CAR-1 and CL-2 were raised**. During onsite inspection, the electricity receipts of each wind farms in Mar.2015 have not been provided to the verification team, thus, **CL-3 was raised**. The **CAR-1, CL-2, CL-3 were closed** after the verification team's assessment. Details please refer to section 6 of the report.

The verification team has cross-checked the values from the sales receipts /14/ with the electricity invoices /15/ for the period from 01/02/2014 to 31/03/2015, and found the values are consistent. The verified values are shown in the following Table 2 and Table 3.

Table 2 The verified electricity exported to the grid by the Project (MWh)

Period	Fongwei	Longwei	Chungwei	Tauwei	Total
01/02/2014-28/02/2014	6227.740	2516.096	7870.674	1075.115	17689.625
01/03/2014-31/03/2014	5784.587	2240.173	6319.499	932.079	15276.338
01/04/2014-30/04/2014	3523.523	1263.647	3595.142	428.173	8810.485
01/05/2014-31/05/2014	2491.853	1221.270	3278.668	636.886	7628.677
01/06/2014-30/06/2014	3558.384	1956.250	4227.932	813.558	10556.124
01/07/2014-31/07/2014	3306.307	1912.269	3732.340	726.982	9677.898
01/08/2014-31/08/2014	1990.560	1726.724	2396.762	623.336	6737.382
01/09/2014-30/09/2014	1871.844	1125.284	2029.968	458.458	5485.554
01/10/2014-31/10/2014	8206.500	3224.699	9645.846	1108.935	22185.980
01/11/2014-30/11/2014	6567.232	2875.196	8052.671	988.004	18483.103
01/12/2014-31/12/2014	10730.259	4278.012	12907.780	1535.020	29451.071
Sub-total in 2014	54258.789	24339.620	64057.282	9326.546	151982.237
01/01/2015-31/01/2015	7238.019	3811.736	10502.632	1361.732	22914.119
01/02/2015-28/02/2015	5718.981	2019.433	6389.498	781.717	14909.629
01/03/2015-31/03/2015	5002.786	2352.945	6131.902	872.227	14359.860
Sub-total in 2015	17959.786	8184.114	23024.032	3015.676	52183.608
Total	/				204165.845

Table 3 The verified electricity imported from the grid by the Project (MWh)

Period	Fongwei	Longwei	Chungwei	Tauwei	Total
01/02/2014-28/02/2014	1.600	8.400	11.200	0.644	21.844
01/03/2014-31/03/2014	2.400	14.000	11.200	0.776	28.376



01/04/2014-30/04/2014	2.400	14.000	16.800	0.619	33.819
01/05/2014-31/05/2014	4.800	16.800	16.800	1.857	40.257
01/06/2014-30/06/2014	2.400	11.200	16.800	1.128	31.528
01/07/2014-31/07/2014	4.000	25.200	39.200	1.492	69.892
01/08/2014-31/08/2014	4.000	19.600	39.200	2.013	64.813
01/09/2014-30/09/2014	6.400	28.000	40.198	1.597	76.195
01/10/2014-31/10/2014	2.400	11.200	9.304	0.494	23.398
01/11/2014-30/11/2014	0.800	11.200	11.219	0.379	23.598
01/12/2014-31/12/2014	0.000	2.800	5.844	0.140	8.784
Sub-total in 2014	31.200	162.400	217.765	11.139	422.504
01/01/2015-31/01/2015	0.000	8.400	7.248	0.311	15.959
01/02/2015-28/02/2015	2.400	11.200	8.094	0.367	22.061
01/03/2015-31/03/2015	2.400	8.400	11.532	0.513	22.845
Sub-total in 2015	4.800	28.000	26.874	1.191	60.865
Total	/				483.369

Table 4 The baseline emissions calculation

Period	Electricity Exported to the grid (MWh)	Electricity Imported from the grid (MWh)	$\frac{EG_{\text{facility},y}}{EG_{\text{PJ_Add},y}}$ (MWh)	Emission Factor (tCO ₂ e/MWh)	Baseline Emissions (tCO ₂ e)
Vintage of 01/02/2014 to 31/12/2014	151982.237	422.504	151559.733	0.761	115,336
Vintage of 01/01/2015 to	52183.608	60.865	52122.743		39,665



31/03/2015					
Total	204165.845	483.369	203682.476		155,001

[Project emissions]

The Project is a newly built wind power project, thus according to ACM0002 Version 13.0.0, the project emissions are zero.

[Leakage emissions]

No leakage needs to be considered according to ACM0002 Version 13.0.0.

[Emission reductions]

The emission reductions during the monitoring period from 01/02/2014 to 31/03/2015 are calculated as:

Period	Baseline Emissions (tCO ₂ e)	Project Emissions (tCO ₂ e)	Leakage (tCO ₂ e)	Emission Reductions (tCO ₂ e)
Vintage of 01/02/2014 to 31/12/2014	115,336	0	0	115,336
Vintage of 01/01/2015 to 31/03/2015	39,665	0	0	39,665
Total in this monitoring period	155,001	0	0	155,001

[Comparison of ERs]

The annual estimated emission reductions are 190,908 Tco₂e as per the registered PDD. The actual operation days of the Project in the monitoring period are 424 days. The corresponding estimate in the monitoring period are 221,767(=190,908*424/365) Tco₂e. The actual emission reductions are 30.11% less than the estimated value in the monitoring period.

In conclusion, according to Para.403 of VVS (Version 09.0) and based on the verification team's local and sectorial knowledge, the verification team confirms that:

- A complete set of data for the monitoring period is available.
- Information on the GHG emission calculation provided in the monitoring report has been cross-checked with other sources.
- Calculations of baseline emissions, project emissions and leakages have been carried out in accordance with the formulae and methods described in the monitoring plan and the applied methodology document.

- There are no assumptions in emission calculations.
- Appropriate emission factor, IPCC default values, GWPs and other reference values have been correctly applied.

4.7 Management system and quality assurance

The verification team has taken the following quality control measures within the verification team and of the verification process according to relevant CCSC's internal procedures:

- The application review of the verification was conducted and concluded that CCSC has the accredited scope and competence to verify the Project with impartiality as well;
- The verification team was selected with due considerations given in terms of the competence and impartiality;
- The verification team carried out the verification work and compiled a verification report strictly following CCSC's Procedures for Implementation of Verification.

The verification report submitted by the verification team was subjected to a technical review and decision-making process, the technical reviewers and decision-makers are qualified and independent from the verification team. If any issue is raised during technical review and/or decision-making the same is to be discussed between the issue-raiser and the team leader as well as the PP. All issues must be satisfactorily addressed before the submission of the report for final approval. The persons who conducted the technical review and decision-making for the Project are shown in the first page of this report and their Certificates of Competence can be found in Appendix A of this report.

The report approved by the authorized official of CCSC as the final report together with relevant documents are submitted to the client.

5. POST REGISTRATION CHANGES

5.1 Temporary deviations from the registered monitoring plan, monitoring methodology or standardized baseline

As per the conclusion in section 4.3 and 4.4, there are no temporary deviations from registered monitoring plan or applied methodology.

5.2 Corrections

As per the conclusion in section 4.2, there are no corrections for the Project.



5.3 Changes to the start date of the crediting period

There is no change to the start date of the crediting period.

5.4 Inclusion of a monitoring plan to a registered project activity

CCSC has checked the registered PDD to confirm there is no inclusion of a monitoring plan to the registered PDD that was not included at registration.

5.5 Permanent changes from registered monitoring plan, monitoring methodology or standardized baseline

As per the conclusion in section 4.4, no permanent changes from registered monitoring plan or monitoring methodology occurred in the Project.

5.6 Changes to the project design of a registered project activity

As per the conclusion in section 4.2, no permanent changes from registered monitoring plan or monitoring methodology occurred in the Project.

5.7 Types of changes specific to afforestation and reforestation project activities

N/A

6. CLARIFICATION REQUESTS, CORRECTIVE ACTION REQUESTS AND FORWARD ACTION REQUESTS

No.	CAR/CL/FAR	Response by Project Participants/ CCSC's conclusion of assessment
CAR-1	1. The emission reductions during this monitoring period should be stated in vintage in the cover page of the MR. 2. To be conservative, the emission reductions should be rounded down for	<u>Response by Project Participants:</u> 1.The vintage of the emission reduction during this monitoring period has been added in the cover page of the MR. 2. The emission reductions has been rounded down for each vintage already in MR and ER calculation sheet. <u>The verification team's conclusion of assessment:</u> The emission reductions in each vintage have been listed in the cover page of the MR, and the emission reductions



	each vintage.	have been calculated conservatively, those have been checked by the verification team and found correct. Therefore, CAR-1 was closed.
CL-1	The timeline (eg. Commissioning date, full operation date) of each site should be described, and also the possible implementation plan for Fongwei and Longwei windfarms.	<u>Response by Project Participants:</u> The relevant information has been added in the MR. For Fongwei wind farm, there is still one wind turbine not being installed and the construction is planned to be completed by the end of June 2016 according to the company's financial situation; For Longwei wind farm, there are still five wind turbines not being installed and the construction is planned to be completed by the end of June 2016 according to the company's financial situation. And the full operation date of Chungwei wind farm is 26/09/2012. The full operation date of Tauwei wind farm is 04/07/2011. <u>The verification team's conclusion of assessment:</u> The verification team has checked the implementation log and operation log of the four wind farms, and interviewed the management staff of the PP, and then confirmed the timeline of the Project is complete and reasonable. Therefore, CL-1 was closed.
CL-2	For the value of electricity in section D of the MR, raw data (with three decimals) should be provided.	<u>Response by Project Participants:</u> The value of electricity in section D of the MR has been revised accordingly. The verification team's <u>conclusion of assessment:</u> The verification team has checked the revised MR with the raw data in sales receipts, and found consistent. Therefore, CL-2 was closed.
CL-3	Electricity receipts that can cover this monitoring period should be provided. During onsite inspection, receipts of each wind farms in March 2015 have not be provided.	<u>Response by Project Participants:</u> The sales receipts in Mar.2015 of four wind farms have been provided. The verification team's <u>conclusion of assessment:</u> The verification team has reviewed the sales receipts, and found those can cover this monitoring period. And the data in the MR are consistent with the sales receipts. Therefore, CL-3 was closed.
CL-4	For the SO _x and NO _x abatement sheet in the ER spreadsheet, please indicate the total abatement more clearly and reader friendly.	<u>Response by Project Participants:</u> The SO_x and NO_x abatement sheet in the ER spreadsheet has been revised, the formula has been added and the unit has been revised. <u>The verification team's conclusion of assessment:</u> The verification team has checked the revised ER spreadsheet, and found appropriate. Therefore, CL-4 was closed.

7. VERIFICATION AND CERTIFICATION STATEMENT

CCSC has carried out the 1st periodic verification of the Project “InfraVest Taiwan Wind Farms Bundled Project 2011” (GS ID: 1001). This verification covers the period from 01/02/2014 to 31/03/2015 (first and last days included).

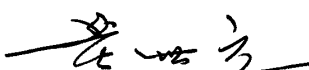
In the course of the verification, One Corrective Action Request (CAR) and four Clarification Requests (CLs) were raised and successfully closed. The verification team did not raise any Forward Action Request (FAR). The verification is based on the MR (Version 1.0), the revised MR dated 05/06/2015, the registered PDD and the registered validation report, Emission Reductions Calculation Spreadsheet, and supporting documents available to CCSC.

As the result of the 1st periodic verification, CCSC confirms that:

- The project activity has been implemented and operated as per the registered PDD and that all physical features (technology, project equipment, and monitoring and metering equipment) of the project are in place;
- The monitoring report and other supporting documents provided are complete in accordance with the latest applicable version of the completeness checklist for requests for issuance of GHG Emission Reductions and in accordance with applicable Gold Standard Version 2.1 requirements, UNFCCC criteria, host country criteria;
- The actual monitoring systems and procedures are in place and functional, and comply with the monitoring systems and procedures described in the registered monitoring plan;
- The monitoring plan is in accordance with the applied methodology, i.e., ACM0002 Version 13.0.0;
- The installed equipment for measuring parameters required for calculating emission reductions are calibrated appropriately.
- The GHG emission reductions are calculated without material omission, errors, misstatements and in a conservative and appropriate manner.

CCSC hereby certifies that the Project has achieved GHG emission reductions as follows:

GHG emission reduction for Vintage of 01/02/2014 to 31/12/2014	115,336 tCO ₂ e
GHG emission reduction for Vintage of 01/01/2015 to 31/03/2015	39,665 tCO ₂ e
Total amount of GHG emission reductions or net GHG removals by sinks achieved in this monitoring period	155,001 tCO ₂ e

Signature: 

(Mr. HUANG Shiyuan)

Date: 17/07/2015

8. REFERENCE

Documents provided by the Project Participant and relevant background documents have been reviewed or referenced for the periodic verification conclusions.

- /1/. Monitoring Report for the project InfraVest Taiwan Wind Farms Bundled Project 2011 (GS ID:1001), Version 1.0, 05/03/2015
- /2/. Monitoring Report for the project InfraVest Taiwan Wind Farms Bundled Project 2011 (GS ID:1001), Version 2.0, 05/06/2015
- /3/. Registered Project Design Document for the project InfraVest Taiwan Wind Farms Bundled Project 2011 (GS ID: 1001), Version 3, 20/06/2013
- /4/. Gold Standard Validation Report for the project InfraVest Taiwan Wind Farms Bundled Project 2011 (GS ID: 1001), issued by Japan Consulting Institute, Version 02.0 (Report No.JCI-CDM-VAL-12/016), 11/07/2013
- /5/. Emission Reductions Calculation Spreadsheet for the project InfraVest Taiwan Wind Farms Bundled Project 2011, Version 1.0, 05/03/2015
- /6/. Gold Standard Passport for InfraVest Taiwan Wind Farms Bundled Project 2011 dated 21/06/2013
- /7/. Business License of the four wind farms
<http://gcis.nat.gov.tw/pub/comp/compInfoAction.do?method=detail&banNo=13092333>, others
- /8/. Electricity Purchase Agreement (PPA) signed with the wind farms and the TPG
- /9/. Grid Connection Diagram of the four wind farms
- /10/.Letter issued by Taipower Company Hsinchu District Business Place on 26 September 2011, informing the grid connection for Fongwei commissioning 2 units (#6 & #10) x 2300 kW
- /11/.Letter issued by Taipower Company Miaoli District Business Place on 27 April 2012, informing the grid connection for Longwei commissioning 1 unit (#26) x2300 kW
- /12/.Letter issued by Taipower Company Miaoli District Business Place on 31 October 2011, informing the grid connection for Chungwei commissioning 5 units (#28,#34, #35, #36-2 & #37) x 2300 kW (11.5 MW in total)
- /13/.Letter issued by Taipower Company Taoyuan District Business Place on 4 July 2011, informing the grid connection for Tauwei commissioning 2 units (#39 & #40) x 2300 kW
- /14/.Electricity sales receipts for the four wind farms issued by the TPG from 01/02/2014 to 31/03/2015
- /15/.Electricity invoice for the four wind farms issued by the PP from 01/02/2014 to 31/03/2015
- /16/.GS Monitoring Manual of the Project
- /17/.CDM training plan and training record, Apr.2014-Feb.2015



- /18/.Calibration certifications of the electricity meters
- /19/.Authorization of Taiwan Electric Research & Testing Center issued by Taiwan Accreditation Foundation, Initial issued on 15/11/2004
http://www.tertec.org.tw/_verify/1329.pdf
- /20/.Technical Specification for Verification and Inspection of Electricity Meters (Regulation No. CNMV 46)
<http://law.moj.gov.tw/Eng/LawClass/LawAll.aspx?PCode=J0100052>
- /21/.Environmental Improvement Conditions Section
<http://www.taipower.com.tw/content/govern/govern01.aspx?MType=5&MSType=14>
- /22/.Copy of employment contracts
- /23/.Health Insurance and labor Insurance for the staff in four wind farms of the Project
- /24/.Internal employment guidelines
- /25/.Labor Standards Act
<http://laws.cla.gov.tw/Eng/FLAW/FLAWDAT01.asp?lsid=FL014930>
- /26/.Minimum wage regulation
http://laws.cla.gov.tw/Chi/FINT/FINTQRY04.asp?sel_word=%B1%60%A5%CE%A6r%A7O&N1=&N2=&Y1=100&M1=9&D1=6&Y2=100&M2=9&D2=6&kw=&sdate=20110906&edate=20110906&keyword=&ktitle=&etype=*&chkNow=1&EXEC2=%ACd++%B8%DF&datatype=etype&typeid=*&recordNo=1
- /27/.Clean development mechanism validation and verification Standard, Version 09.0
- /28/.Clean development mechanism project cycle procedure, Version 09.0
- /29/.Clean development mechanism project standard, Version 09.0
- /30/.ACM0002 Version 13.0.0
- /31/.Monitoring report form, Version 04.0
- /32/.Gold Standard Requirements & Toolkit 2.1, dated June 2009



APPENDIX A

CERTIFICATES OF COMPETENCE

CCS 认证公司
Appendix 9

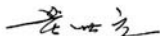
CERTIFICATE OF COMPETENCE

Date of issue: 13/01/2015

Mr. Li Xingtong

Has been qualified in accordance with *CDM Personnel Competence Requirements and Professional Competence Evaluation Instructions* (CDMI0301) as

- CDM validator for Technical Area(s): TA1.1/TA1.2/TA3.1/TA9.2
- CDM verifier for Technical Area(s): TA1.1/TA1.2/TA3.1/TA9.2
- ☐ Technical expert for Technical Area(s): _____



Huang ShiYuan
CCSC General Manager

CCS 认证公司
Appendix 9

CERTIFICATE OF COMPETENCE

Date of issue: 16/10/2014

Ms. Piao Lijing

Has been qualified in accordance with *CDM Personnel Competence Requirements and Professional Competence Evaluation Instructions* (CDMI0301) as

- CDM validator for Technical Area(s): TA1.1/TA1.2/TA9.2
- CDM verifier for Technical Area(s): TA1.1/TA1.2/TA9.2
- ☐ Technical expert for Technical Area(s): _____



Huang ShiYuan
CCSC General Manager

CCS 认证公司
Appendix 9

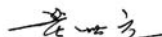
CERTIFICATE OF COMPETENCE

Date of issue: 16/10/2014

Mr. Liu Dongsen

Has been qualified in accordance with *CDM Personnel Competence Requirements and Professional Competence Evaluation Instructions* (CDMI0301) as

- CDM validator for Technical Area(s): TA1.2
- CDM verifier for Technical Area(s): TA1.2
- ☐ Technical expert for Technical Area(s): _____



Huang ShiYuan
CCSC General Manager

