Verification and certification report form for GS project activities

VERICATION AND CERTIFICATION REPORT	
Title of the project activity	Icdas Biga Wind Farm Project
GS Reference number of the project activity	GS 2475
Version number of the verification and certification report	4.0Aa
Completion date of the verification and certification report	05/08/2025
Monitoring period number and duration of this monitoring period	1st Monitoring Period of the 2nd Crediting Period 12/12/2022 to 25/11/2024 (both days included)
Version number of monitoring report to which this report applies	Version 05 of 04/06/2025
Crediting period of the project activity corresponding to this monitoring period	17/10/2022 – 16/10/2029
Project participant(s)	İçdaş Çelik Enerji Tersane ve Ulaşım San. A.Ş. (Private Entity, Project Owner) GTE Karbon Sürdürülebilir Enerji Eğitim Danışmanlık Ticaret A.Ş. (Private Entity, Project Developer)
Host Party	Türkiye
Sectoral scope(s), selected methodology(ies)	Sectoral scope 1: Energy Industries (Renewable-/non-renewable sources) ACM0002 “Grid-connected electricity generation from renewable sources”, Version 21.0
Estimated GHG emission reductions or net anthropogenic GHG removals for this monitoring period in the revised registered PDD	195,129 tCO2 (SDG 13)
Certified GHG emission reductions or net anthropogenic GHG removals for this monitoring period	175,087 tCO_2 (GS-VERs) (SDG 13)
Name of VVB	RINA Services S.p.A. (RINA)
Name, position and signature of the approver of the verification and certification report	Laura Severino Laura Severino (Authorized officer signing for the VVB) Decarb & Chain of Custody Product Management

SECTION A. Executive summary

Purpose and general description of the project

İçdaş Çelik Enerji Tersane ve Ulaşım San. A.Ş. has proposed the development of a wind power plant with a capacity of 60.8 MWm/60 MWe in Biga District of Çanakkale Province of Turkey. The project has features of 19 turbines, having the configuration of 16 x (3.2 MWm/3.2 MWe) + 2 x (3.2 MWm/2.93 MWe) + 1 x (3.2 MWm/2.94 MWe), from the GE model of 3.2-103.

This is the 2nd crediting period which started on 17/10/2022. Due to delay delay in the completion of re-validation, the project does not claim any credits within 17/10/2022-12/12/2022. However, the project documents submitted to SustainCERT on 12/12/2022. The project activity is a wind power plant. The annual electricity production of the project is calculated as 153,674 MWh as confirmed through the registered PDD /1/. The generated electricity is fed to the Türkiye national grid. For this monitoring period, the estimated average net electricity production is 153,674 MWh and the annual emission reductions are estimated to be 99,611 tCO2, thus this project qualifies under large scale project per year as confirmed through the revised registered PDD /1/.

The proposed project activity comprises of renewable energy generation from wind to energy to generate and deliver electricity to the national grid without thermal energy production. The project type is wind which is an eligible project type as it is in accordance with Eligible Project Types & Scope under Renewable Energy Activity Requirements. The project is located in Türkiye. Türkiye is upper middle-income economy where the penetration level of the proposed Renewable Energy Technology type is less than %5 of the total grid installed capacity, at the time of the first submission to Gold Standard (eligibility clause will come into effect from 24 Jan 2020). The project activity aims to reduce the greenhouse gas emissions in Türkiye by replacing fossil fuel power generation and contributing to the development of the wind energy sector in Türkiye, as well as aims to support the local economy by creating local employment and providing equipment locally.

The project activity aims to reduce the greenhouse gas emissions (GS VERs) in Türkiye by replacing fossil fuel power generation and contribute to the development of the renewable energy activities - wind energy sector in Türkiye, as well as aims to GHG Emissions Reduction & Sequestration and support the local economy by creating local employment and providing equipment locally.

The GHG benefit of the project activity was only accounted under Gold Standard. There are not any other RECs such as VERRA, GSS or Social Carbon, YEK-G that were being issued for the project activity. Furthermore, as a host country in Türkiye such any programme like a government-regulated system or programme for the constraint and monetization of GHG emissions (such as emissions trading scheme, cap and trade or carbon tax mechanisms) has not been implemented.

Location

The project activity is located in Biga District of Çanakkale Province of Turkey.

Scope of verification

Verification is the periodic independent review and ex-post determination by a VVB of the monitored reductions in GHG emissions that have occurred as a result of the registered GS project activity during a defined monitoring period. Certification is the written assurance by a VVB that, during a specific period, a project activity achieved the emission reductions as verified. The objective of this verification is to verify and certify emission reductions reported for the Icdas Biga WPP for the period 12/12/2022 to 25/11/2024.
The scope of the verification is to verify that:

- The project activity has been implemented and operated in accordance with the revised registered PDD or any approved revised PDD;
- The monitoring plan, including compliance with any guidance provided by the Board regarding deviations from the provisions of a registered plan and/or methodology;
- The data and calculation of GHG emission reductions have been assessed to correctly support the emission reductions being claimed.

The verification shall ensure that reported emission reductions are complete and accurate in order to be certified.

Verification process

Verification is conducted using RINA procedures in line with the GS requirements and requirements specified in the GS Validation and Verification Standard (Version 2.0 12/11/2024) available at the time of the verification starts and applying standard auditing techniques. RINA assess and determines that the implementation and operation of the project activity, and steps taken to report emission reductions comply with the GS criteria. The verification assessment involved a document review of relevant documentation and the on-site visit.

Verification is not meant to provide any consultancy towards the project participants. However, stated requests for clarifications and/or corrective actions may have provided input for improvement of the monitoring.

Conclusion

RINA commissioned by İçdaş Çelik Enerji Tersane ve Ulaşım San. A.Ş. has performed the verification of the emission reductions reported for the project activity Icdas Biga WPP, GS Registration Reference No. 2475 for the monitoring period 12/12/2022 to 25/11/2024 regarding the relevant GS requirements and principles for project activities. The project was re-validated by Re-carbon (validation report project no: 1196, Turkey, Revision No. 04 of 23/09/2024) /7/.

The GHG emission reductions are calculated on the basis of the approved methodology ACM0002 “Grid-connected electricity generation from renewable sources”, Version 21.0 /6/ and the monitoring plan included in the registered PDD version 8 of 16/09/2024 /1/. In our opinion the GHG emission reductions reported for the project in the monitoring report Version 4 of 02/04/2025 are fairly stated.

SECTION B. Verification team, technical reviewer and approver

B.1. Verification team member

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of VVB or outsourced entity)	Involvement in			
						Desk review	On-site inspection	Interview(s)	Verification findings
1.	Team Leader, Verifier, Technical Expert TA 1.2	IR	ERDOĞAN	Mehmet	RINA Türkiye	✓	✓	✓	✓
2.	Auditor in Training, Verifier in Training Technical Expert TA 1.2 in Training	IR	ONARAN	Ilayda	RINA Türkiye	✓	✓	✓	✓

B.1.1. Re-validation team member

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of VVB or outsourced entity)	Involvement in			
						Desk review	On-site inspection	Interview(s)	findings
1.	Team Leader, Verifier, Technical Expert TA 1.2	ER	ÖZEN	Fulya Ekinci	RINA Turkey	✓	✓	✓	✓

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

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of VVB or outsourced entity)
1.	Technical reviewer	IR	RACHEV	Konstantin	Rina Bulgaria
2	Approver	IR	SEVERINO	Laura	RINA HO

B.2.1. Technical reviewer of the re-validation report

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of VVB or outsourced entity)
1.	Technical reviewer	IR	Amalorpavanathan	Cyril Augusts A	RINA India

SECTION C. Application of materiality

C.1. Consideration of materiality in planning the verification

No.	Risk that could lead to material errors, omissions or misstatements	Assessment of the risk		Response to the risk in the verification plan and/or sampling plan
		Risk level	Justification	
1.	Human error in the quantification of emissions (which may be more likely to occur if personnel are unfamiliar with, or not well trained regarding, emissions processes or data recording).	Low	Being 1st verification of the 2nd crediting period, the project proponent is familiar with monitoring procedures and data reporting in line with the revised registered PDD and previous verification and certification reports. The prime monitoring parameter is net export to grid which is as per monthly generation report as recorded in calibrated energy meters. Hence, the risk level is low.	During the site visit, the verification team will interview the staffs of the GS team and check all records to confirm whether the monitoring plan has been well implemented. The major parameters used for determining the project's baseline emissions are the measurement of net electricity generation according to the monitoring plan is recorded monthly. The team will review the whole data set of the monthly report and crosschecked against invoice raised. The verification team will check the relevant records to confirm whether the data collection procedure and QA/QC procedure have been well implemented.
2.	Undue reliance on a poorly designed information system, which may have few effective quality controls.	Low	Being 1st verification of the 2nd crediting period, the project proponent has already established a well organized monitoring team, monitoring plan, including data collection procedure and QA/QC procedure consistent with registered monitoring plan. Monitoring equipments are calibrated at defined frequency. Hence, the risk level is low.	
3.	Manual adjustment of otherwise automatically recorded activity levels.	Low	As detailed in section C.2 below, the data of the main monitoring parameters are taken from calibrated meters (energy meter) and can be verified from totalizer values. The monitoring equipment's are calibrated according to national standards and rules. Hence, the risk level is low.	
4	An omission, misstatement, or erroneous reporting of information is material if it might lead, at an aggregated level, to an overestimation of the total GHG emission reductions or net anthropogenic GHG removals achieve by a registered CDM project activity equal to or higher than the following thresholds:	Low	2 per cent of the emission reductions/removals for large-scale project activities achieving a total emission reduction of 300,000 tonnes of carbon dioxide equivalent per year or less	

C.2. Consideration of materiality in conducting the verification

The project activity happens at a single site and export to grid from the plant is monitored and recorded using calibrated energy meter and 100% data is available for verification. The data which directly affect emission reduction calculations being net electricity generation is monitored and measured by calibrated electricity meters, 100% verifiable. Hence, in line with paragraph 329 and section 9.1.2.3.1 of the CDM Validation and Verification standard /5/ and GS Validation and Verification standard /32/ no significant reporting risks to the materiality of the verification were envisaged while planning for the verification and were not identified during the verification process. During the verification, the team reviewed the whole data set of monthly records for net electricity /14/ and cross-checked with monthly meter records /15/. The data reported in the monitoring report are consistent with the monthly records, and the emission reductions are correctly calculated. In conclusion, the verification team confirms the data set to be free from material error.

SECTION D. Means of verification

D.1. Desk review

The monitoring report Version 05 of 04/06/2025 and previous versions /3/, the emission reduction calculations provided in the form of a spreadsheet "ER-Calculations_Icdas-Biga-Wind_v04_02.04.2025.xlsx" Version 05 of 04/06/2025/8/, the approved baseline and monitoring methodology ACM0002 "Grid-connected electricity generation from renewable sources", Version 21.0 of 02/11/2022 /6/ and all the documentation provided to support the monitoring period /1 – 31/, was assessed as part of the verification. In addition, the Project Design Document (PDD) version 8 of 16/09/2024 /1/, as regards the baseline estimations and the monitoring plan and the re-validation Report version 04 of 23/09/2024 /7/ for the project, were reviewed.
An assessment conducted to check double counting issue and the team has also checked relevant voluntary and compliance schemes. It has been checked that the I-REC Registry (https://evident.services/device-register) and this project is not available within I-REC Registry database. Similarly, VCS project database (http://vcsprojectdatabase.org/#/home), GCC project database (https://projects.globalcarboncouncil.com/pages/submitted_projects), ICR project database (https://www.carbonregistry.com/projects), BCR project database (https://globalcarbontrace.io/projects) and CerCarbono project database (https://www.ecoregistry.io/projects-list/cercarbono-co2) were checked and this project is not available within those projects' databases, either. Given that CDM projects are not applicable in Turkey and the project does not appear on domestic REC scheme, I-REC, VCS, GCC, ICR, BCR and Cercarbono registries, it could be confirmed that no RECs and other VER carbon credits are being issued for the project at the time of this verification. Furthermore, as a host country in Türkiye such any programme like a government-regulated system or programme for the constraint and monetisation of GHG emissions (such as emissions trading scheme, cap and trade or carbon tax mechanisms) has not been implemented. Also, the signed and sealed letter dated 22/02/2024 /33/ has been provided by the Project Participant stating that "No double counting regarding the project activity was available during this monitoring period". The list of all documents reviewed are referenced during the verification is available in Appendix 3 below.

D.2. On-site inspection / Site visit

Duration of site visit: 25/11/2024				
No.	**Activity performed on-site**	**Site location**	**Date**	**Team member**
1.	Implementation and operation of the proposed project activity. Checked the monitoring equipment, interviewed key personnel of the plant to confirm the operational and data collection procedures, cross-checked between information provided in the monitoring report and data plant	Biga, Çanakkale	25/11/2024	Mehmet Erdoğan Ilayda ONARAN
2.	Reviewed the information flows for generating, aggregating and reporting the monitoring parameters			
3.	Checked calibration performance, reviewed calculations and assumptions made in determining the GHG data and emission reductions			
4.	Checked the quality control and quality assurance procedures in place to prevent or identify and correct any errors or omissions in the reported monitoring parameters			
5.	Cross-checked between information provided in the monitoring report and data evidence, including the Gold Standard parameters			

D.3. Interviews

No	Interview				Date	Subject	Team member
	Last name	First name	Gender	Affiliation			
1	Y.	Okan	Male	Emission Expert / İÇDAŞ	25/11/2024	• Implementation status of the project • Monitoring equipment and operation • Generated Electricity • Commissioning of the new turbines • Monitoring of Gold Standard Parameters • Local Employees	Mehmet ERDOĞAN Ilayda ONARAN
2	B.	Barış	Male	İÇDAŞ Env. Manager			
3	E.	Özgür	Male	İÇDAŞ Personnel			
4	Y. S.	Funda	Female	İÇDAŞ Personnel			
5	Ö.	Tayfun	Male	İÇDAŞ Human Resources Personnel			
6	T.	Hatice	Female	İÇDAŞ Electricity Generation Maintenance Supervisor			
7	K.	Esra	Female	Aksaz Neighborhood Stakeholder	25/11/2024	• Benefit of the project to the village • Grievance/ Input Mechanism • Level of Noise • Excavated soil • Dust emission • SDG Impacts	
8	U.	Aleyna	Female	Aksaz Neighborhood Stakeholder			
9	Ç.	Halil	Male	Aksaz Neighborhood Muhktar			
10	O.	Ziya	Male	Çakırlı Neighborhood Stakeholder			
11	K.	Mehmet	Male	Çakırlı Neighborhood Stakeholder			
12	C.	Enes	Male	Örtüceli Neighborhood Stakeholder			
13	K.	Ali	Male	Değirmencik Neighborhood Stakeholder			

On site audit was conducted on 25/11/2024. Mukhtar of Akpınar village and stakeholders as well as local employees were interviewed that the stakeholders have no complaints about the noise or any other things due to the project activity. VVB also assessed whether a grievance mechanism is active onsite and examined that request – advice and compliant boxes are available at the most appropriate and publicly accessible location (Aksaz, Çakırlıi Örtüceli and Değirmecik villages) where is the nearest locations of the project activity) so that stakeholders can provide feedback on the project. During this monitoring period, no comment is received. The project employees were interviewed about the implementation status of the project, monitoring equipment and operation, generated electricity, number of employments, and biodiversity.

During interviews, it is asked to the stakeholders and project employees if any legal contests or disputes have arisen during the monitoring period, and they confirm that there is no legal contest or disputes have arisen.

In addition, the stakeholders were visited. They were interviewed about the benefit of the project to the village, local employment, dead mammals, scholarship and athletics and the complaints about the project activity. The stakeholders were confirmed that the project activity offers both scholarships to students. They also stated that the project has no negative effect and stakeholders have no complaints about the project activity.

D.4. Sampling approach

Not applicable.

D.5. Clarification requests, corrective action requests and forward action requests raised

Areas of verification findings	No. of CR	No. of CAR	No. of FAR
Compliance of the monitoring report with the monitoring report form	1		
Compliance of the project implementation with the revised registered PDD	3		
Post-registration changes			
Compliance of the monitoring plan with the monitoring methodology including applicable tool and standardized baseline			3
Compliance of monitoring activities with the registered monitoring plan	2		
Compliance with the calibration frequency requirements for measuring instruments			
Assessment of data and calculation of emission reductions or net removals			
Assessment of the sustainability parameters			
Total	6	-	3

SECTION E. Verification findings

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

Means of verification	The monitoring report latest version /3/ and previous versions submitted by the PP have been the basis for starting the verification process. RINA confirms that the Monitoring report is based on the currently valid GS4GG MR template /9/.
Findings	NA
Conclusion	RINA verified that the monitoring report was completed in accordance with the GS4GG-MR-FORM - Monitoring report form, including its Attachment: Instructions for filling out the monitoring report form, version 1.1 /9/.

E.2. Remaining forward action requests from validation and/or previous verification

Based on the review of the Gold Standard Foundation /20/ and/or previous verification report /2/, there are 3 FARs that have been raised.

FAR # 1: GS4GG Principle and Requirements para 5.1.38: Please note thar project may request retroactive certification for design change component maximum 2 year prior to design change approval.
Response # 1: The project is requesting retroactive certification for design change component less than 2 years prior to design change approval.

FAR # 2: In-line with GS4GG Principles and Requirements, delay in the completion of re-validation beyond the last date of current certification cycle shall result in a reduction of any issuance of Certified Products and/or Impact Statements available during following certification cycle. Thus, PD cannot claim credits during the delay period from 17/10/2022 to 09/03/2023. At the time of performance review for the second crediting period, VVB shall check the start date of monitoring period in accordance with the date of the onsite verification date.
Response # 2: The crediting period renewal documents were submitted to SustainCERT on 12/12/2022, which could not be directly uploaded to the platform due to technical issues of SustainCERT system. Therefore, the crediting period started from 12/12/2022.

FAR # 3: Continuous Input / Grievance Expression Process Book will be located at the Headman offices in Aksaz, Değirmencik, Örtülüce and Çakırlı villages. Verifying VVB shall conduct interviews with sample groups of residents of each village of project impact area.
Response # 3: Continuous Input / Grievance Expression Process Book is located at Aksaz, Değirmencik, Örtülüce and Çakırlı villages. The verifying VVB has conducted the interviews.

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

<table>
<tr><td>Means of verification</td><td>
The Monitoring Report for the project activity “Icdas Biga WPP, submitted by the İçdaş Çelik Enerji Tersane ve Ulaşım San. A.Ş. have been the basis for the verification process.
It was verified during onsite audit that the proposed project activity has been implemented and it is in operation in accordance with the project activity described in the revised registered PDD /1/.
This is the 2nd crediting period which started on 17/10/2022. The project activity is a wind power plant İçdaş Çelik Enerji Tersane ve Ulaşım San. A.Ş. has proposed the development of a wind power plant with a capacity of 60.8 MWm/60 MWe in Biga District of Çanakkale Province of Turkey. The project has features of 20 turbines, having the configuration of 16 x (3.2 MWm/3.2 MWe) + 2 x (3.2 MWm/2.93 MWe) + 1 x (3.2 MWm/2.94 MWe). Commissioning and operation start dates for each WTG is the date of provisional acceptance took place. Relevant dates are given below table;
<table>
<tr><th>Project Activity</th><th>Date</th></tr>
<tr><td>Provisional Acceptance (T15-T16-T17-T18-T19)</td><td>16/10/2015</td></tr>
<tr><td>Provisional Acceptance (T8-T9-T10-T11-T12-T13-T14)</td><td>02/12/2015</td></tr>
<tr><td>Provisional Acceptance (T1-T2-T3-T7)</td><td>31/12/2015</td></tr>
<tr><td>Provisional Acceptance (T4-T5-T6)</td><td>22/01/2016</td></tr>
<tr><td>Provisional Acceptance (T20)</td><td>25/12/2024 (not used for this MP)</td></tr>
</table>
As per the approved design change process, another turbine with the capacity 1 x (7 MWm/3.8 MWe) will be commissioned in early 2025. Icdas Biga WPP has been connected via transmission line to the 154 kV Karabiga TM and the generated electricity has been supplied to Turkey’s national electricity grid. The latitude and longitude of the wind power plants is presented in the PDD /1/ as confirmed through the Generation License.
</td></tr>
<tr><td>Findings</td><td>NA</td></tr>
<tr><td>Conclusion</td><td>RINA confirms that the above MR is based on the currently valid MR template /9/ and is completed in accordance with the applicable guidance document /9/. Based on the site visit and checking the above documents, RINA confirms that the project activity has been implemented and it is in operation as described above in accordance with the project activity in the revised registered PDD /1/.</td></tr>
</table>

E.4. Post-registration changes

E.4.1. Temporary deviations from the registered monitoring plan, monitoring methodology or standardized baseline

Not available.

E.4.2. Corrections

Not available.

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

The start date of the crediting period is between 17/10/2022. However, credits between 17/10/2022 and 12/12/2022 cannot be claimed. 12/12/2022 is the date on which the crediting period renewal documents were submitted to SustainCERT /31/.

E.4.4. Permanent changes from registered monitoring plan, monitoring methodology or standardized baseline

Not available

E.4.5. Changes to the project design of a registered project activity

Project has applied for a design change process for an additional wind turbine generation. Currently, project consists of 19 turbines with the capacities 16 x (3.2 MWm/3.2 MWe) + 2 x (3.2 MWm/2.93 MWe) + 1 x (3.2 MWm/2.94 MWe). After approved design change request, another turbine with the capacity 1 x (7 MWm/3.8 MWe) will be commissioned. Therefore, the total installed capacity of the plant will be 67.8 MWm/63.8 MWe and consists of 20 turbines, having the configuration of 16 x (3.2 MWm/3.2 MWe) + 2 x (3.2 MWm/2.93 MWe) + 1 x (3.2 MWm/2.94 MWe) + 1 x (7 MWm/3.8 MWe). Commissioning of turbine with the capacity 1 x (7 MWm/3.8 MWe) has been occur on 25/12/2024.

E.4.6. Types of changes specific to afforestation and reforestation project activities

Not available

E.5. Compliance of monitoring plan with the monitoring methodology including applicable tool and standardized baseline

Means of verification	The project applies the approved methodologies ACM0002 "Grid-connected electricity generation from renewable sources", Version 21.0 of 02/11/2022 /6/. The following tools are also applicable to the project activity: TOOL 07 - Tool to calculate the emission factor for an electricity system, Version 07.0 of 31/08/2018 /10/; TOOL 01 - Tool for the demonstration and assessment of additionality, Version 07.0.0 of 23/11/2012 /11/; Tool 02 - Combined tool to identify the baseline scenario and demonstrate additionality, Version 07.0 of 22/09/2017 /12/;
Findings	NA
Conclusion	The monitoring plan in the revised registered PDD /1/ is in accordance with the monitoring methodology ACM0002 "Grid-connected electricity generation from renewable sources", Version 21.0 of 02/11/2022/6/.

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

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

Means of verification

The parameters were available at the validation stage, which do not need to monitor during the crediting period, as per the revised registered PDD:

DATA/ PARAMETER	Source of data	Reported value for the project period	Assessment/ Observation
Combined Margin Emission Factor	TEIAS statistics	0.6482 tCO_2/MWh	As per the approved methodology ACM0002 "Grid-connected electricity generation from renewable sources", Version 21.0, the combined emission factor has been determined using the ex-ante option and so it is not requested to monitor and recalculate the emission factors during the crediting period. The combined emission factor is determined to be 0.6482 tCO_2/MWh in the revised registered PDD /1/ and re-validation report /7/.
Operating Margin Emission Factor	TEIAS statistics	0.7258 tCO_2/MWh	As per the approved methodology ACM0002 "Grid-connected electricity generation from renewable sources", Version 21.0, the combined emission factor has been determined using the ex-ante option and so it is not requested to monitor and recalculate the emission factors during the crediting period. The operating emission factor is determined to be 0.7258 tCO_2/MWh in the revised registered PDD /1/ and validation report /7/.
Build Margin Emission Factor	TEIAS statistics	0.4153 tCO_2/MWh	As per the approved methodology ACM0002 "Grid-connected electricity generation

					from renewable sources", Version 21.0, the combined emission factor has been determined using the ex-ante option and so it is not requested to monitor and recalculate the emission factors during the crediting period. The build emission factor is determined to be 0.4153 tCO_2/MWh in the revised registered PDD /1/ and validation report /7/.
Findings	**NA**				
Conclusion	Data and parameters fixed ex-ante are in accordance with the registered revised PDD /1/.				

E.6.2. Data and parameters monitored

Means of verification

The following parameters are monitored in accordance with the revised registered PDD /1/. The only monitoring parameter is "Quantity of net electricity generation supplied by the project plant to the grid in year y ($EG_{facility,y}$)" as per the registered monitoring plan presented in the revised registered PDD /1/. The parameter is monitored continuously as "MWh" by two electricity meters that are located at the project area.

Generation data is recorded by 1 transformer and 2 metering devices continuously. These records provide the data for the monthly invoicing to TEIAS. Generation is recorded via remote reading system. The quantity of electricity supplied by the project plant/unit to the grid (ISVM) and the quantity of electricity delivered to the project plant/unit from the grid (UECM) are measured. Net generation is calculated via subtracting energy delivered by the project activity to the grid for internal consumption from electricity fed to the grid.
Meter have been verified as:
*The accuracy of meters is given as 0.2s active 0.5 s reactive class.

Main meter and back-up meter changed on 25/05/2022.

Current Electricity Meters:

Name	Serial Number	Brand – Model	First Index Date	Date of Test
Main Meter	10879418	EMH – LZQJ-XC	25/05/2022	24/05/2022 24/04/2024
Back-up Meter	10879419	EMH – LZQJ-XC	25/05/2022	24/05/2022 24/04/2024

Replaced Electricity Meters:

Name	Serial Number	Brand – Model	First Index Date
Main Meter	73055339	ITRON SL761W071	31/07/2017
Back-up Meter	5151977	EMH – LZQJ-XC	31/07/2017

The requirements of calibration every ten years and test requirement for electricity meters every two year have been applied for the project through the electricity test report /18/ and first index protocols /25/.

	The meters have the accuracy of 0.2s active and 0.5s reactive as confirmed through site visit and test performed by TEIAS /18/. The accuracy class of the meters complies with the "Communiqué for Measurement Devices used in the Electricity Market" /16/. The electricity meters are sealed by TEIAS as confirmed via site visit. According to the monitoring plan in the registered PDD /1/ and in the monitoring report, estimated $EG_{facility,y}$ and the following sustainability parameters (SDGs) are monitored. $EG_{facility,y}$ Quantity of net electricity generation supplied by the project plant to the grid during MP as follows = 270,114.75 MWh. The details of verified calculation are provided by the PP via calculation spreadsheet /8/. Actual SDGs : **SDG 7:** Affordable and Clean Energy: 270,114.75 MWh MP total. **SDG 8**: 6 people are working at Icdas Biga WPP project site and training are providing to all employees. **SDG 4:** 272 students had earned scholarship and 1421 teenagers had sailing and swimming school opportunities during this MP. **SDG 13:** Emission Reduction: 175,087 tCO_2 for MP total. The following parameters have been monitored in accordance with the monitoring plan in the registered PDD /1/ and the monitoring report /3/. Actual values of SDGs achieved during this monitoring period have been presented for the following sections of this report.
Findings	NA
Conclusion	RINA's opinion that the monitoring of the project activity has been carried out in accordance with the monitoring plan in the revised PDD /1/.

E.6.3. Implementation of sampling plan

Means of verification	N/A
Findings	N/A
Conclusion	N/A

E.7. Compliance with the calibration frequency requirements for measuring instruments

Means of verification	TEAIS is responsible for calibration and maintenance of the devices as per the revised registered PDD. The project owner has no control on the meters since the meters are sealed by the TEIAS. If any major discrepancy occurs between the two meters, TEIAS performs necessary calibration. During this monitoring period no discrepancy had occurred. As shared in Section E.6.2 The requirements of calibration every ten years and also test requirement for electricity meters every two year have been applied for the project through the electricity test report /18/ and first index protocols /25/. During site visit assessment, it was confirmed that the meters are in place and functions well and no breakdown has been recorded. The specification of electricity meters is provided below.
Findings	NA
Conclusion	RINA's opinion that the monitoring of the project activity has been carried out in accordance with the monitoring plan in the revised registered PDD /1/.

E.8. Assessment of data and calculation of emission reductions or net removals

E.8.1. Calculation of baseline GHG emissions or baseline net GHG removals by sinks

Means of verification	The baseline emissions include the CO2 emissions from electricity generation in fossil fuel fired power plants that are displaced due to the project activity, multiplying the electricity supplied to the grid (MWh) with the combined margin CO2 emission factor for grid connected power generation in year. BEy= EGPJ,y x EFgrid,CM,y

	Where: BEy = Baseline emissions in tonnes CO_2e $EF_{grid, CM,y}$= Combined margin CO_2e emission factor for grid connected power generation in year y calculated using the latest version of the "Tool to calculate the emission factor for an electricity system" [tCO_2e/MWh]. EG_y = Net electricity supplied to the Grid in MWh y = Refers to a given period Baseline Emission in 2022: (12/12/2022 – 31/12/2022) BE_{2022}= 8,171.87 [MWh] * 0.6482 [tCO2/MWh] = 5,297 tCO_2 Baseline Emission in 2023: (01/01/2023 – 31/12/2023) BE_{2023}= 141,077.58 [MWh] * 0.6482 [tCO2/MWh] = 91,446 tCO_2 Baseline Emission in 2024: (01/01/2024 – 25/11/2024) BE_{2024}= 120,865.29 [MWh] * 0.6482 [tCO2/MWh] = 78,344 tCO_2 Total Emission Reduction for this monitoring period = 175,087 tCO_2 The details of verified calculation are provided by the PP via calculation spreadsheet.
Findings	NA
Conclusion	RINA verified that the baseline emissions were calculated in accordance with the revised registered PDD and methodology: ACM0002 "Grid-connected electricity generation from renewable sources", Version 21.0 of 02/11/2022 /6/.

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

Means of verification	The project emissions are assumed to be zero as per the ACM0002 /6/ since the project is a renewable energy project as defined in the revised registered PDD /1/ and validation report /7/.
Findings	NA
Conclusion	RINA verified that the project emissions were assumed 0 in accordance with the revised registered PDD /1/ and methodology ACM0002 /6/

E.8.3. Calculation of leakage GHG emissions

Means of verification	The leakage emissions are assumed to be zero as per the ACM0002 /6/ as defined in the revised registered PDD /1/. Since the project and leakage emissions are zero, the emission reduction equals to baseline emissions.
Findings	NA
Conclusion	Leakage was considered as zero in accordance with the applied methodology /6/.

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

Means of verification	According to the applied methodology ACM0002 "Grid-connected electricity generation from renewable sources" /6/, the emission reductions have been calculated based on the following formula: Emission reductions are calculated as follows /7/: ERy = BEy − PEy − LEy Where: ERy = Emission reductions in year y (t CO_2/yr). BEy = Baseline emissions in year y (t CO_2/yr). PEy = Project emissions in year y (t CO_2/yr). LEy = Leakage emissions in year y (t CO_2/yr). Emission Reduction in 2022 (starting from 12/12/2022 to 31/12/2022): ER_{2022}= 5,297– 0 - 0 = 5,297 tCO2

	ER_{2023}= 91,446 – 0 - 0 = 91,446 tCO2 ER in 2024 (starting from 01/01/2024 to 25/11/2024): ER_{2024}= 78,344 – 0 - 0 = 78,344 tCO2 So total ER for this MP is 175,087 tCO2e
Findings	NA
Conclusion	The emission reduction calculations provided in the spreadsheet /8/ have been verified to be correct and in line with the revised registered PDD /1/ and applied methodologies /6/.

E.8.5. Comparison of actual GHG emission reductions or net anthropogenic GHG removals by sinks with estimates in revised registered PDD

Means of verification	The emission reductions from the project for the monitoring period as reported in the monitoring report are equivalent to 175,087 tCO2. Estimated emission reduction of 109,628 tCO_2 annually as per the registered PDD /1/ number of days for MP is 715 so ex ante emission reduction for this MP is corresponded to 195,129 tCO_2. Hence the reported emission reductions are 10.27% lower than the estimated emission reduction for MP as per the registered PDD /1/ due to wind speed and seasonal effects. The calculation is verified through calculation spreadsheet /8/.
Findings	NA
Conclusion	The actual emission reduction is higher than the estimated reduction given in the registered PDD /1/. The reason of the difference between the actual and estimation emission reduction is explained related to wind speed and seasonal effects.

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

Means of verification	The emission reductions from the project for the monitoring period as reported in the monitoring report are equivalent to 175,087 tCO2. Estimated emission reduction of 109,628 tCO_2 annually as per the registered PDD /1/ number of days for MP is 715 so ex ante emission reduction for this MP is corresponded to 195,129 tCO_2. Hence the reported emission reductions are 10.27% lower than the estimated emission reduction for MP as per the registered PDD /1/ due to wind speed and seasonal effects. The calculation is verified through calculation spreadsheet /8/.
Findings	NA
Conclusion	The actual emission reduction is higher than the estimated reduction given in the registered PDD /1/. The reason of the difference between the actual and estimation emission reduction is explained related to wind speed and seasonal effects.

E.8.7. Actual GHG emission reductions or net anthropogenic GHG removals by sinks during the first commitment period and the period from 1 January 2013 onwards

Means of verification	RINA verified that the actual monitoring period does not fall into the first commitment period.
Findings	NA
Conclusion	RINA verified that the actual monitoring period does not fall into the first commitment period.

E.8.8. Assessment of the sustainability parameters

Means of verification

The assessment of the monitored parameters is described in the tables below:

Data variable	Source of Data	Reported value for the project period
SDG 8: Quantitative employment and income generation	Official records from Social Security Institution	19 workers were employed at the wind farm during MP. Social security records have been shared with VVB. All records have been shared with VVB.
Assessment		
Number of Jobs created due to the project activity: The parameter is monitored annually for each monitoring period by SGK Records /21/. It is confirmed that 19 employees are hired for MP with this project.		

Data variable	Source of Data	Reported value for the project period
Safeguarding Principle 6.1 Labour Rights	Training Records (including H&S) & Other Certificates required by certain professions	19 workers were employed at the wind farm during MP. Training records have been shared with VVB. Project risk class is very high according to Turkish regulations and every person should be trained at least 24 hours (mandatory courses). Training has been planned yearly and conducted different times. Training records have been examined such as: 2022 2023 2024 -Basic Information Security -General Environmental Training -Management Systems Training -Occupational Health and Safety Training -Energy Training -Introduction to Sustainability -General Quality training

		All records have been shared with VVB.
Assessment		
Number of trainings provided: The parameter is monitored annually for each monitoring period by training records /29/.		

Data variable	Source of Data	Reported value for the project period
SDG 13: Climate Action ERy	Emission reduction calculations	175,087 tonnes of CO2e for MP.
Assessment		
ERy: Emission reduction achieved in year y is monitored continuously for each monitoring period by calculation of emission factor and TEIAS monthly meter readings /14/. During this monitoring period, totally 175,087 tCO_{2e} is calculated.		

Data variable	Source of Data	Reported value for the project period
SDG 7: Affordable and clean energy	Net electricity generation	Net electricity generation was observed as 270,114.75 MWh for the current monitoring period.
Assessment		
Electricity generation: Electricity generation achieved in year y is monitored continuously for each monitoring period by TEIAS monthly meter readings /14/. During this monitoring period, totally 270,114.75 MWh is produced.		

Data variable	Source of Data	Reported value for the project period
Safeguarding Principle 9.5 Release of pollutants Amount of waste controlled	Records of collected waste oil and waste lubricants	The waste oil and waste lubricants occur during the maintenance of wind turbines collected and not discharged at the site. These liquid wastes are classified as hazardous waste according to the regulation on control of hazardous wastes. The collected waste oil and waste lubricants have been transferred and disposed of by the companies having relevant licenses.

Year	2022	2023	2024
Amount of hazardous waste	18,660	30,000	30,225

Assessment
Waste oil and waste lubricants collection records have been examined and receipts are verified /26/.

Data variable	Source of Data	Reported value for the project period
SDG 4: Human and institutional capacity / Number students provided scholarship, sports training and quantity of support provided	Project owner financial and operational records	Regarding the scholarships; 139 students from Çanakkale were rewarded with scholarships during the 2022 – 2023 Academic Year -133 students from Çanakkale were rewarded with

			scholarships during the 2023 – 2024 Academic Year -Same 133 students will continue to receive scholarships during the 2024 - 2025 Academic Year Regarding the sports clubs; -250 teenagers attended swimming, and 118 teenagers attended sailing training at İÇDAŞ Sports Club (2022) -361 teenagers attended swimming, and 115 teenagers attended sailing training at İÇDAŞ Sports Club (2023) -417 teenagers attended swimming and 160 teenagers All records have been shared with VVB.
Assessment			
Number of students or TL value of support: The parameter is monitored annually for each monitoring period by project owner's financial and operational records /27/.			

Data variable	Source of Data	Reported value for the project period
Biodiversity	Number of observed bird strikes	There were no bird strikes during this monitoring period.
Assessment		
No bird strikes have been recorded in Bird observation form /28/.		

Findings	NA
Conclusion	RINA verified that the GS indicators described in the monitoring report /3/ are accurate and real. Data to cross check the monitored parameters are available at the office of the company. Also, the registers of the sustainability indicators were available during the site visit.

SECTION F. Internal quality control

The draft final verification report before being submitted to the client will be/is subjected to an independent technical review to confirm that all validation activities has been completed according to the pertinent RINA's procedures. The technical review will be/is performed by a technical reviewer(s) qualified in accordance with the RINA's qualification procedure.

SECTION G. Verification opinion

RINA Services Spa (RINA) has performed verification of the emission reductions reported for the project activity Icdas Biga WPP, GS Registration Reference No. 2475 for the period 12/12/2022 to 25/11/2024, with regard to the relevant GS4GG requirements and principles /4/. The project participants are responsible for the preparation for the collection of data in accordance with the monitoring plan and the reporting emission reductions from the project. It is RINA's responsibility to express an independent verification opinion on the reported emission reductions from the project and VVBs not express any opinion on the selected baseline scenario or on the validated and revised registered PDD. Based on documented evidences and corroborated by an on-site assessment RINA can confirm that: (i) the project has been implemented and operated as per the revised registered PDD; (ii) the monitoring report and other supporting documents provided are complete and verifiable and in accordance with the applicable GS requirements and principles; (iii) the monitoring is in place as per the applied baseline and monitoring methodology; (iv) the monitoring complies with the registered monitoring plan; (v) the monitoring plan in the revised registered PDD is as per the applied baseline and monitoring methodology.

SECTION H. Certification statement

It is RINA's opinion that the GHG emission reductions (GS VERs) stated in the latest version of monitoring report (Version 05 of 04/06/2025) /3/ for the project activity "Icdas Biga WPP for the period 12/12/2022 to 25/11/2024 are fairly stated. The GHG emission reductions were calculated correctly on the basis of the approved monitoring methodology ACM0002 "Grid-connected electricity generation from renewable sources", Version 21.0 /6/. Hence RINA is able to certify that the emission reductions from the project during the monitoring period 12/12/2022 – 25/11/2024 amount to 175,087 tCO_2 (GS-VERs) totally.

Period	Amount achieved during this monitoring period (tCO_2e)
2022 Vintage 12/12/2022 -31/12/2022	5,297
2023 Vintage 01/01/2023-31/12/2023	91,446
2024 Vintage 01/01/2024-25/11/2024	78,344
Total	175,087

Appendix 1. Abbreviations

Abbreviations	Full texts
BE	Baseline Emissions
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CDM M&P	Modalities and Procedures CDM
CER(s)	Certified Emission Reduction(s)
CH_4	Methane
CL	Clarification Request
CO_2	Carbon dioxide
CO_2e	Carbon dioxide equivalent
CRT	Coordination and Technical Control Staff
DCI	Certification Division of RINA Services Spa
DNA	Designated National Authority
VVB	Validation Verification Body
EB	Executive Board
EPIAS	Energy Market Operation Inc.
ER	Emission Reductions
FAR	Forward Action Request
GHG(s)	Greenhouse gas(es)
GS4GG	Gold Standard for Global Goals
GWP	Global Warming Potential
IPCC	Intergovernmental Panel on Climate Change
LoA	Letter of Approval
MoV	Means of Verification
MR	Monitoring Report
NGO	Non-governmental Organization
ODA	Official Development Assistance
PDD	Project Design Document
PE	Project Emission
PP(s)	Project Participant(s)
Ref.	Document Reference
RINA	RINA Services Spa
SS(s)	Sectoral Scope(s)
TA(s)	Technical Area(s)
TEIAS	Turkish Electricity Transmission Company (Turkiye Elektrik Iletim A.S.)
UNFCCC	United Nations Framework Convention on Climate Change
VVS	Validation and Verification Standard

Appendix 2. Competence of team members and technical reviewers

CERTIFICATO DI QUALIFICA
QUALIFICATION CERTIFICATE

Si attesta che il sig.: *We declare that Mr:*	**Mehmet ERDOGAN**
è qualificato come[1]: *is qualified as:*	**TL – VAL[4] – VER – TEC – REG-EXP[3]- ITR**
nello schema[2]: *for the scheme:*	**VCS – CCB – GS4GG**
per le seguenti aree tecniche: *for the following technical areas:*	**1.1 – 1.2 – 9.2 – 13.1 – 13.2**

AREE TECNICHE TECHNICAL AREAS	DESCRIZIONE DELL'AREA TECNICA *TECHNICAL AREA DESCRIPTION*	SCOPO SETTORIALE *SECTORAL SCOPE*
1.1	Thermal energy generation	1
1.2	Renewables	1
3.1	Energy demand	3
9.2	Iron, steel and Ferro-alloy production	9
13.1	Waste handling and disposal	13
13.2	Manure	13

in accordo alle istruzioni dell'Unità responsabile (OU) per sostenibilità & cambiamenti climatici.
in accordance with the instructions of the responsible unit (OU) for the sustainability & climate change.

REVISIONE *REVISION*	DATA *DATE*	MOTIVAZIONI PER LA REVISIONE *REASON FOR THE REVISION*
0	24.03.2023	First Issue
1	12/04/2023	GS4GG extension
2	24/07/2023	GS4GG VAL extension
3	10/12/2023	TEC SS3 extension
4	31/01/2024	ITR extension

Il Responsabile di schema
Scheme Manager

1

VAL:	Validator
VER:	Verifier
TEC:	Technical Expert
TL:	Team Leader
FIN-EXP:	Financial Expert
REG-EXP :	Regional Expert
ITR :	Independent Reviewer
DET:	Déterminer

2

CDM:	Clean Development Mechanism
VCS:	Verified Carbon Standard
GS4GG:	Gold Standard for Global Goals
SCS:	SocialCarbon Standard
JI:	Joint Implementation
ISO14064-2 :	International standard 14064 part 2
UER :	Upstream Emission Reduction
CCB :	The Climate, Community & Biodiversity Alliance

[3] Turkey

[4] For GS4GG only

RINA Services S.p.A. è accreditato da UNFCCC, quale Entità Operativa Designata (DOE), per condurre la Validazione e la Verifica di Progetti CDM, da VCSA per condurre la Validazione e la Verifica di Progetti VCS, da GS Foundation, per condurre la Validazione e la Verifica di Progetti GS, da Ecologica Institute per condurre la Validazione e la Verifica di rapporti SCS

RINA Services S.p.A. is accredited by the UNFCCC, as Designated Operational Entity (DOE), to carry out Validation and Verification of CDM Projects, by the VCSA, to carry out Validation and Verification of VCS Projects, by the GS Foundation, to carry out Validation and Verification of GS4GG Projects and by the Ecologica Institute, to carry out Validation and Verification of SCS Reports

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CERTIFICATO DI QUALIFICA
QUALIFICATION CERTIFICATE

Si attesta che il sig./sig.ra: *We declare that Mr/Mrs/Ms:*	**Konstantin Dimitrov RACHEV**
è qualificato come[1]: *is qualified as:*	**TL – VAL – VER – TEC – ITR**
nello schema[2]: *for the scheme:*	**GS4GG – VCS – SCS – UER – CCB - ISO14064-2**
per le seguenti aree tecniche: *for the following technical areas:*	**1.2 – 3.1 – 5.1 – 13.1**

AREE TECNICHE TECHNICAL AREAS	DESCRIZIONE DELL'AREA TECNICA *TECHNICAL AREA DESCRIPTION*	SCOPO SETTORIALE *SECTORAL SCOPE*
1.2	Renewables	1
5.1	Chemical industry	5
13.1	Solid waste and wastewater	13
3.1	Energy demand	3

in accordo alle istruzioni dell'Unità responsabile (OU) per sostenibilità & cambiamenti climatici.
in accordance with the instructions of the responsible unit (OU) for the sustainability & climate change.

REVISIONE *REVISION*	DATA *DATE*	MOTIVAZIONI PER LA REVISIONE *REASON FOR THE REVISION*
0	19/07/2016	-
1	20/03/2022	Update qualification as ITR
2	31/01/2024	Update to TA 3.1

Il Responsabile di schema
Scheme Manager

[1] Legend:

VAL:	Validator
VER:	Verifier
TEC:	Technical Expert
TL:	Team Leader
FIN-EXP:	Financial Expert
REG-EXP :	Regional Expert
ITR :	Independent Reviewer
DET:	Determiner

[2] Legend:

CDM:	Clean Development Mechanism
VCS:	Verified Carbon Standard
GS4GG:	Gold Standard for Global Goals
SCS:	SocialCarbon Standard
JI:	Joint Implementation
ISO14064-2 :	International standard 14064 part 2
UER :	Upstream Emission Reduction
CCB :	The Climate, Community & Biodiversity Alliance

RINA Services S.p.A. è accreditato da UNFCCC, quale Entità Operativa Designata (DOE), per condurre la Validazione e la Verifica di Progetti CDM, da VCSA per condurre la Validazione e la Verifica di Progetti VCS, da GS Foundation, per condurre la Validazione e la Verifica di Progetti GS, da Ecologica Institute per condurre la Validazione e la Verifica di rapporti SCS

RINA Services S.p.A. is accredited by the UNFCCC, as Designated Operational Entity (DOE), to carry out Validation and Verification of CDM Projects, by the VCSA, to carry out Validation and Verification of VCS Projects, by the GS Foundation, to carry out Validation and Verification of GS4GG Projects and by the Ecologica Institute, to carry out Validation and Verification of SCS Reports

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Appendix 3. Documents reviewed or referenced

No	Author	Title	References to the document	Provider
1	İçdaş Çelik Enerji Tersane ve Ulaşım San. A.Ş.	GS-PDD for “Icdas Biga WPP ”	version 8 of 16/09/2024	Project participant
2	RINA	3rd monitoring period of 1st Crediting Period “GS_VER_REP_IcdasBìgaWPP_23TQMD10_Rev 4.0Aa_25012024”	Version 4.0Aa issued on 25/01/2024	Project participant
3	GTE Danışmanlık	Monitoring Report for “Icdas Biga WPP”	Version 05 of 04/06/2025 Version 04 of 02/04/2025 Version 03 of 02/01/2025 Version 02 of 25/12/2024 Version 01 of 21/11/2024	Project participant
4	Gold Standard Foundation	GS4GG Standard Requirements	version 2.0 of 12/11/2024	Publicly available
5	CDM Executive Board	Clean Development Mechanism Validation and Verification Standard	version 03.0 of 09/09/2021	Publicly available
6	CDM Executive Board	Baseline and monitoring methodology “ ACM0002 “Grid-connected electricity generation from renewable sources”	Version 21.0 of 02/11/2022	Publicly available
7	Re Carbon Ltd.	Re-Validation report no:1196 for “Icdas Biga WPP”	version 04 issued on 23/09/2024	Project participant
8	GTE Danışmanlık	Emission Reduction Calculation Spreadsheet “ER-Calculations_Icdas-Biga-Wind_v03_02.01.2025”	Version 04 of 02/04/2025 Version 03 of 02/01/2025 version 02 of 25/12/2024 version 01 of 21/11/2024	Project participant
9	Gold Standard Foundation	GS4GG Monitoring Report Form	version 1.1 of 14/10/2020	Publicly available
10	CDM Executive Board	Methodological Tool “Tool to calculate the emission factor for an electricity system”	version 07.0 of 31/08/2018	Publicly available
11	CDM Executive Board	Methodological Tool “Tool for the demonstration and assessment of additionality”	Version 07.0.0 23/11/2012	Publicly available
12	CDM Executive Board	Methodological Tool “Combined tool to identify the baseline scenario and demonstrate additionality”	Version 07.0 22/09/2017	Publicly available
13	Energy Market Regulatory Authority	Generation License EU/3446-4/2090	date of 06/10/2011	Project participant
14	TEIAS	Monthly Meter Reading Protocols	MP	Project participant
15	Enerji Piyasaları İşletme A.S.(EPIAS)	Monthly Electricity Records within the Monitoring Period	MP	Project participant
16	Energy Market Regulatory Authority	Communiqué for Measurement Devices used in the Electricity Market	date of 22/03/2003	Publicly available

17	The Ministry of Trade and Industry	Regulation of Metering and Testing of Metering Systems	date of 24/07/1994	Publicly available
18	EMH Metering	Test Report for Main Meters	dated of 24/05/2022 24/04/2024	Project participant
19	TEIAS	Electricity meter photos	MP	Project participant
20	The Gold Standard Foundation	Design review under under GS4GS	04/03/2024	Project Participant
21	Social Security Institution	SGK Records	MP	Project participant
22	Aksaz, Değirmencik, Örtülüce and Çakırlı villages	Logbook	MP	Project participant
23	Verra	https://registry.verra.org/app/search/VCS/All%20Projects, Argument: VERRA Database	Retrieved on 21/10/2024	Other
24	GCC	https://projects.globalcarboncouncil.com/pages/submitted_projects	Retrieved on 21/10/2024	Other
25	TEİAŞ	First index protocol	25/05/2022 31/07/2017	Other
26	İçdaş Çelik Enerji Tersane ve Ulaşım San. A.Ş.	Waste oil and waste lubricants collection	2022 2023 2024	Other
27	İçdaş Çelik Enerji Tersane ve Ulaşım San. A.Ş.	Scholarship documents	2022 2023 2024	Other
28	İçdaş Çelik Enerji Tersane ve Ulaşım San. A.Ş.	Bird Observation	MP	Other
29	İçdaş Çelik Enerji Tersane ve Ulaşım San. A.Ş.	Training Records	2022 2023 2024	Other
30	EMRA	Acceptance Documents for wind turbines T1-T2-T3-T7 (12.8 MW) T4-T5-T6 (9.6 MW) T8-T9-T10-T11-T12-T13-T14 (22.4 MW) T15-16-T17-T18-T19 (16 MW)	31/12/2015 22/01/2016 02/12/2015 16/10/2015	Project Participant
31	İçdaş Çelik Enerji Tersane ve Ulaşım San. A.Ş.	Renewal documents submission e-mail	12/12/2022	Project Participant
32	Gold Standard Foundation	GS Validation and Verification Standard for Project Activities	Version 2.0 of 12/11/2024	Publicly Available
33	İçdaş Çelik Enerji Tersane ve Ulaşım San. A.Ş.	Signed and Sealed Letter related to Double Counting	22/02/2024	Project Participant
34	GS	SDG Impact Tool	V1 10/04/2024 V2 04/06/2025	Publicly Available

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

Table 1. Remaining FAR from previous verification

FAR ID	1	**Section no.**		**Date:**
Description of FAR				
GS4GG Principle and Requirements para 5.1.38: Please note thar project may request retroactive certification for design change component maximum 2 year prior to design change approval.				
Project participant response				**Date:**
The project is requesting retroactive certification for design change component less than 2 years prior to design change approval.				
Documentation provided by project participant				
VVB assessment				**Date:**

FAR ID	2	**Section no.**		**Date:**
Description of FAR				
In-line with GS4GG Principles and Requirements, delay in the completion of re-validation beyond the last date of current certification cycle shall result in a reduction of any issuance of Certified Products and/or Impact Statements available during following certification cycle. Thus, PD cannot claim credits during the delay period from 17/10/2022 to 09/03/2023. At the time of performance review for second crediting period, VVB shall check the start date of monitoring period in accordance with the date of the onsite verification date.				
Project participant response				**Date:**
The crediting period renewal documents were submitted to SustainCERT on 12/12/2022, which could not be directly uploaded to the platform due to technical issues of SustainCERT system. Even though the approved re-validation report was issued before the end of the crediting period, the documents could not be uploaded to SustainCERT. Finally, the PD had to send the documents via email on 12/12/2022 to eliminate further risk of delay in the crediting period renewal. Therefore, the crediting period had been started from 12/12/2022.				
Documentation provided by project participant				
VVB assessment				**Date:**

FAR ID	3	**Section no.**		**Date:**
Description of FAR				
Continuous Input / Grievance Expression Process Book will be located at the Headman offices in Aksaz, Değirmencik, Örtülüce and Çakırlı villages. Verifying VVB shall conduct interviews with sample group of residents of each village of project impact area.				
Project participant response				**Date:**
Documentation provided by project participant				
VVB assessment				**Date:**

Table 2. CR from this verification

CR ID	1	Section no.	Table 1	Date: 04/12/2024
Description of CR				

1. Please revise missing achieved values according to this MR period.

SDG Impact	Amount Achieved	Units/ Products
Number of students receive quality education		Students get scholarships
Number of students receive quality education		Teenagers get trained at İÇDAŞ sport club
Production of clean energy	250,647.52	MWh
Creating employment opportunities		People hired
CO2 emission reduction	162,457	tCO2

Project participant response	**Date:** 25/12/2024
Missing achieved values have been revised.	
Documentation provided by project participant	
VVB assessment	**Date:** 26/12/2024
Verified.	

CR ID	2	Section no.	Excel sheet & A.1	Date: 04/12/2024
Description of CR				

1. In the excel sheet, number of days for 2023 cannot be seen. Please revise accordingly.

date 1	date 2	# number of days
12/29/2022	12/31/2022	3
11/1/2024	11/25/2024	25
1/1/2024	11/25/2024	330
12/29/2022	11/25/2024	696

2. Estimated annual electricity generation and emission reduction values are not aligned with registered PDD. Please check and revise all the calculations depending on ex-ante estimation values. Please revise MR.
   PP should explain how these calculated numbers are lower with the extension of capacity. Furthermore, PP should revise ex-ante estimation calculations in the excel sheet accordingly.
   PDD
   MWe). Annual electricity generation is estimated as 174,609.00 MWh/year as per the micro siting studies. Estimated generation corresponds to 113,181 tCO_2 avoided annually. Thus, estimated annual average electricity generation over the second crediting period has been calculated as 169,512.49 MWh and emission reduction as 109,877 tCO_2 after the extension. The difference arises from the commissioning date of
   Excel Sheet

as per PDD			
Annual Generation (MWh)	164,041.67	Annual Emission Reduction (tCO2)	405,342
2022	1,263.07	2022	819
2023	153,674.00	2023	99,611
2024	157,865.67	2024	102,329
Ex-ante estimation for this MP (MWh)	312,802.75	Ex-ante estimation for this MP (tCO2)	202,758.74
% difference in EG	-19.87	% difference in ER	-19.9

Project participant response | **Date:** 25/12/2024

1.Number of days of 2023 has been added to the ER Sheet Cell M36.
2.The estimated annual average of EG and ER values over the crediting period are different than what would be expected when all turbines are operational including the new turbine. Please see section "**B.6.4 Summary of ex ante estimates of each SDG Impact**" of the DC PDD for the estimated values for each year (in this case part of 2022, 2023 and part of 2024). Since the new turbine has not commissioned on the first day of the crediting period, annual average over the CP was calculated differently.
The wind turbine which is part of the design change has not yet commissioned as of November 2024. Since the estimated EG and ER values include generation from the new turbine, the actual EG and ER values are lower than the estimated values. Explanations have been added to Section E.6.

Documentation provided by project participant

VVB assessment | **Date:** 26/12/2024

1. **Verified.**
2. **As per registered PDD (v08, 16/09/2024), under section B.6.4; electricity generation project estimate is 158,907.75 MWh for the year 2024 and 174,609 MWh for the year 2025. However, on the excel sheet, estimated electricity generation is 153,674 MWh for the year 2022 and 2023, 174,609 MWh for the year 2024. Those numbers are not aligned with each other. Further explanation and correction are needed.**

Project participant response | **Date: 02/01/2025**

2.Estimated ER and EG values in the Excel sheet have been revised. Revised DC ER estimation sheet has been added to the current sheet.

- **Year 2022:** Estimated EG has been revised to 153,674.00 MWh (before the commissioning of T20) as per the registered PDD. Then it has been multiplied with 3/365 to calculate the estimated EG for 12/12/2022 – 31/12/2022.
- **Year 2023:** Estimated EG has been revised to 153,674.00 MWh (before the commissioning of T20) as per the registered PDD.
- **Y**ear 2024: Estimated EG has been revised to 153,674.00 MWh as per the registered PDD. Then it has been multiplied with 330/365 to calculate the estimated EG for 01/01/2024 – 25/11/2024.

Estimated annual average EG and ER over the crediting period are 168,191.38 MWh/year and 109,021 tCO2e/year, which are provided in the "Estimated ER Calculations" tab of the ER sheet.

Documentation provided by project participant

VVB assessment | **Date:03/01/2025**

Verified.

CR ID	3	**Section no.**	B.1.1	**Date:** 04/12/2024
Description of CR				

PP should respond below FAR in this MR.

FAR # 3: Continuous Input / Grievance Expression Process Book will be located at the Headman offices in Aksaz, Değirmencik, Örtülüce and Çakırlı villages. Verifying VVB shall conduct interviews with sample group of residents of each village of project impact area.

Project participant response	**Date:** 25/12/2024
Response to the FAR has been added to Section B.1.	
Documentation provided by project participant	
VVB assessment	**Date:** 26/12/2024
Verified.	

CR ID	4	**Section no.**	D.2	**Date:** 04/12/2024
Description of CR				

1. Please revise one of 2024 as 2023.

Carcass and nest monitoring has been continuous during the monitoring period. Forms from 2022, 2024 and 2024 have been provided to the VVB. No carcass or nests were found during this monitoring period.

2. The number of jobs created during this MR should be revised according to this MP period (12/12/2022 to 25/11/2024).

During the monitoring period, 17 people are employed between 21/04/2021 and 31/12/2021, and the same 17 people are employed between 01/01/2022 – 16/10/2022. Social security documents provide related information.

3. Please share training and employee records for this MP period (12/12/2022 to 25/11/2024). Detailed information should be given under safeguarding principle 6.1.
4. Please revise the year.

Net Generation in 2022 (MWh)	1,225.78
Net Generation in 2023 (MWh)	141,077.58
Net Generation in 2023 (MWh)	108,344.15
Total Net Generation during Monitoring Period (MWh)	**250,647.52**

5. Please share evidence such as documents prepared by PO about how they've been selected, selection criteria, follow-up process, total amount of scholarship and number of scholars. Also, the information should be revised according to this MP period (12/12/2022 to 25/11/2024).
6. Please share evidence for safeguarding principle 9.5.
7. Please revise ex-ante calculation values according to registered PDD.

E.5. Comparison of actual SDG Impacts with estimates in approved PDD

SDG	Values estimated in ex ante calculation of approved PDD for this monitoring period	Actual values[12] achieved during this monitoring period
13	**131,720** tCO_2	**162,457** tCO_2
8	**8 employments**	**17 employments**
7	**250,675.20** MWh	**250,647.52 MWh**
4	Monthly scholarship for 8 local students	Monthly scholarship for **43 local students**
4	40 local teenager trained at sailing and swimming school for each year	-**237 teenagers** trained at the İÇDAŞ Sport Club (21/04/2021 – 31/12/2021) -**368 teenagers** trained at the İÇDAŞ Sport Club (01/01/2022 – 16/10/2022)

Project participant response	**Date:** 25/12/2024
1.Revised. 2.Revised. 3.Shared. Mentioned under Principle 6.1. 4.Revised. 5.Revised. 6.Waste records shared. 7.Revised.	
Documentation provided by project participant	
DOE assessment	**Date:** 26/12/2024
1.Verified. **2. Verified.** **3. Verified.** **4. Verified.** **5. Verified.** **6. Verified.** **7. Verified.**	

CR ID	5	**Section no.**		**Date:** 04/12/2024
Description of CR				
Please share validation report, previous MP verification reports				
Project participant response				**Date:** 25/12/2024
Shared.				
Documentation provided by project participant				
VVB assessment				**Date:** 26/12/2024
Verified.				

CR ID	6	**Section no.**	E.2	**Date:** 04/12/2024
Description of CR				
1. Please share records for this MP period (12/12/2022 to 25/11/2024).				

SDG 4: Quality Education

Students get scholarships to carry out their education in the local villages and towns.

During the monitoring period;

- 43 students from Canakkale were rewarded with scholarships (21/04/2021 – 31/12/2021)
- Same 43 students from Canakkale were rewarded with scholarships (01/01/2022 – 16/10/2022)
- 150 teenagers attended swimming and 87 teenagers attended sailing training at İÇDAŞ Sports Club (21/04/2021 and 31/12/2021)
- 250 teenagers attended swimming and 118 teenagers attended sailing training at İÇDAŞ Sports Club (01/01/2022 – 16/10/2022)

2. Calculated annual emission reduction for this MP is not aligned with excel sheet calculations. Please revise accordingly.

SDG 7: Affordable and Clean Energy

The project has generated a net 250,647.52 MWh clean electricity for the whole monitoring period while it is calculated as 151,097.16 MWh per annum.

Project participant response	**Date:** 25/12/2024
1.Records have been shared. 2.Annual ER values have been revised.	
Documentation provided by project participant	
DOE assessment	**Date:** 26/12/2024
1. **Verified.** 2. **Verified.**	

Table 3. CAR from this verification

CAR ID		Section no.		Date:
Description of CAR				
Project participant response				**Date:**
Documentation provided by project participant				
DOE assessment				**Date:**

Table 4. FAR from this verification

FAR ID	1	**Section No.**		**Date:** 08/04/2025
Description of FAR				
Verifying VVB shall provide its assessment and conclusion about approved design change.				
Project participant response				**Date:**
Documentation provided by project participant				
DOE assessment				**Date:**

Document information

Version	*Date*	*Description*
01.0	10/06/2016	Initial publication.