



**Verification and certification report form for
Gold Standard project activities
(Version 04.0)**

BASIC INFORMATION

Title and Gold Standard reference number of the project activity	BIM Solar Farm GS7525
Scale of the project activity	☒ Large-scale ☐ Small-scale
Version number of the verification and certification report	06
Completion date of the verification and certification report	31/10/2023
Monitoring period number and duration of this monitoring period	02, 01/06/2021 – 28/02/2023 (Inclusive both dates)
Version number of the monitoring report to which this report applies	05
Crediting period of the project activity corresponding to this monitoring period	1st 02/06/2019 – 01/06/2024
Project participants	BIM Renewable Energy Joint Stock Company (BIMRE) – Vietnam BIM Energy Joint stock Company (BIME) – Vietnam
Host Party	Viet Nam
Applied methodologies and standardized baselines	ACM0002: Grid-connected electricity generation from renewable sources (Version 19.0)
Mandatory sectoral scopes	01, TA (1.2)
Estimated amount of GHG emission reductions or GHG removals for this monitoring duration in the registered PDD	SDG 7 – 1,174,592 MWh SDG 8 – 82 Jobs 2 Trainings SDG 13 - 997,463 tCO ₂
Certified GHG emission reductions or net anthropogenic GHG removals for this monitoring period	SDG 7 – 1,028,732 MWh SDG 8 – 79 Jobs 25 Trainings SDG 13 - 873,597 tCO ₂
Name and UNFCCC reference number of the VVB	Carbon Check (India) Private Limited
Name, position and signature of the approver of the verification and certification report	 Vikash Kumar Singh, Compliance Officer

SECTION A. Executive summary

The purpose of the project activity is to generate electricity and supply to the national grid of Vietnam (EVN). The project activity is located at Thuan Nam District, Ninh Thuan Province, Vietnam and is of total 330 MW capacity.

The plant consists of 3 units, 18N + 18NX (250 + 75 MWp), 18S (50 MWp) & 18E (30MWp) This solar power plant produces can 671,195 MWh per annum as per the registered PDD **102**. The aim of the project activity is to replace anthropogenic emissions of Greenhouse Gases (GHGs) by displacing an equivalent amount of electricity from fossil fuel-based power plants connected to the Vietnam's national grid (EVN).

SECTION B. Verification team, technical reviewer and approver**B.1. Verification team member**

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of VVB or outsourced entity)	Involvement in			
						Desk/document review	On-site inspection	Interviews	Verification findings
1.	Team Leader	IR	Choudhary	Aparna	CC IPL	X	X	X	X
2.	Technical Expert	IR	Rajput	Jaya	CC IPL	X	X	X	X
3.	Local Expert	IR	Nguyen Hong Ngoc	Trang	CC IPL	X	X	X	X

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	Chakraborty	Shivaji	CC IPL
2.	Approver	IR	Singh	Vikash Kumar	CC IPL

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: Recording and reporting of the information in the ER spreadsheet.	Medium	All the input data in the ER spreadsheet including the sales database, determination of parameters for efficiency testing including data calculation. This includes all the parameters to be monitored ex-post as per the.	The risk was mitigated by training the personnel involved in the data capture, and calculation and by following the monitoring responsibilities. The training records were reviewed. The verification team, based on the above, confirms that the risk is appropriately mitigated.
2.	Information System: Use of spreadsheets	Medium	The data is recorded in spreadsheets based on	The identified risk was mitigated by managing access

	<i>without adequate controls related to data changes/updates, version tracking, traceability, security</i>		<i>the raw data collected during the field visits. The access to the spreadsheets for calculation of ERs, monitoring and sales database, and Stove efficiency testing records is controlled.</i>	<i>to the records. It was confirmed by the PP that the raw data is collected by the field personnel and then transmitted and stored electronically to the PP's office. The organogram of the organization for the data collection and record-keeping was reviewed and found satisfactory. The data quality control is maintained by the PP.</i>
3.	<i>Accuracy of the measuring equipment</i>	<i>Low</i>	<i>Check the calibration records for the measurement equipment used for the efficiency test.</i>	<i>The risk due to the accuracy of the measuring equipment was ensured by planning to check the calibration certificates of the measuring equipment used for stove efficiency.</i>
4.	<i>Competence of personnel involved in conducting standardized tests.</i>	<i>Low</i>	<i>Interview of the personnel involved and check the training records/accreditation certificates (applicable in case of institutions) involved in conducting such tests.</i>	<i>The risk was mitigated by reviewing the training records of the personnel involved in conducting such tests and by following the monitoring responsibilities. For institutions involved in conducting such tests, their accreditation certificates were checked to establish their competence for conducting such tests. The training records and certificates were reviewed which were also confirmed during the verification.</i>

Based on the above information, a risk analysis is carried out in the following activities:

1. Monitoring system including the data input procedure (including relevant personnel and applicable template forms used).
2. ER sheet (application of data)
3. Data flow
4. Data control procedures

The risks identified can be mitigated through cross check with all sets of documents. The verification team performed the following checks to mitigate the effects of the above-identified sources of error:

Accuracy of the measuring equipment: The risk due to inaccuracy in measurements was mitigated by reviewing the calibration certificates of all the project equipment.

Based on the assessment carried out, CCIPL confirms with a reasonable level of assurance that the claimed emission reductions are free from material errors, omissions, or misstatements

C.2. Consideration of materiality in conducting the verification

The Project is a large-scale GS4GG project activity achieving total emission reductions of between 300,000 and 500,000 tonnes of carbon dioxide equivalent per year; as such, a 1 per cent materiality threshold is applied *108I*. Accordingly, the materiality threshold is 8,735 tons of CO_{2e}. The materiality thresholds have been calculated in accordance with § 326 (c) of CDM VVS for project activities, version 03.0 *108I*.

In line with Guidelines for Application of materiality in verifications, a reasonable level of assurance is defined for the verification of the project by complete verification of all the monitoring records (measurement records, invoices and the calibration certificates) was done by the verification team and compared with the values indicated in the emission reduction spreadsheet.

Some mistakes were identified and subsequently, findings were raised. These findings are detailed in this report, and they were successfully closed. Therefore, related identified mistakes as listed in the findings in this report have been determined to be immaterial. Thus, it is confirmed that there are no material errors, omissions or misstatements and a reasonable level of assurance is established.

SECTION D. Means of verification

D.1. Desk/document review

The verification was performed primarily based on the review of the Monitoring report **/01/** and the supporting documentation. This process included a review of data and information presented to verify their completeness and a review of the monitoring plan and monitoring methodology. Documents reviewed or referenced during the verification are listed in Appendix 3 below.

D.2. On-site inspection

The onsite visit was performed by the verification team of CCIPL on 18/05/2023 and the following activities were performed.

1. An assessment of the implementation and operation of the project activity as per the registered PDD. **/02/**
2. A review of information flows for generating, aggregating and reporting the monitoring parameters.
3. Interviews with relevant personnel to determine whether the operational and data collection procedures are implemented in accordance with the monitoring plan in the PDD. **/02/**
4. A cross check between information provided in the monitoring report and data from other sources such as plant logbooks, inventories, purchase records or similar data sources.
5. A check of the monitoring equipment including calibration performance and observations of monitoring practices against the requirements of the PDD and the selected methodology and corresponding tool(s), where applicable.
6. A review of calculations and assumptions made in determining the GHG data and emission reductions.
7. An identification of quality control and quality assurance procedures in place to prevent or identify and correct any errors or omissions in the reported monitoring parameters.
8. Verification of the monitoring of sustainable development indicators.

D.3. Interviews

No.	Interviewee			Date	Subject	Team member
	Last name	First name	Affiliation			
1.	Nguyen	Phuong Trung	BIM	18/05/2023	Discussion on project design (implementation and operation) and monitoring data. Discussion on the contents of the Monitoring Report Discussion on SD monitoring and Grievance Mechanism – Handling of Grievances and training.	Aparna Choudhary, Jaya Rajput & Nguyen Hong Ngoc Trang
2	Do	Thi Huong Giang	BIM	18/05/2023		
3	Nguyen	Van Hau	BIM			
4	Tran	Le Sang	BIM	18/05/2023	Operation &	Aparna Choudhary,

					Maintenance of plant	Jaya Rajput & Nguyen Hong Ngoc Trang
5	Le	Quang Thanh	Local Stakeholder	18/05/2023	Grievance mechanism	Aparna Choudhary, Jaya Rajput & Nguyen Hong Ngoc Trang
6	Dinh	Thi Luu	Local Stakeholder	18/05/2023	Grievance mechanism	
7	Vu	Thi Nga	Local Stakeholder	18/05/2023	Grievance mechanism	
8	Thirumalavan	Panchaksharam	C&W services	18/05/2023	MR & ER documentation Verification of monitoring parameters Verification of SDG parameters Review of data flow	Aparna Choudhary, Jaya Rajput & Nguyen Hong Ngoc Trang

Through the above-mentioned activities the verification team confirmed the following Gold Standard project aspects in relation to the project activity:

- The implementation and operation of the project activity is as described in the monitoring plan in the registered PDD/02/
- The operational and data collection procedures are implemented as per the monitoring plan in the PDD/02/
- The information flow for generating, grouping and reporting of the monitored parameters

Procedures to avoid double counting are in place.

D.4. Sampling approach

This is a greenfield project activity. Thus, sampling is not required.

D.5. Clarification requests (CLs), corrective action requests (CARs) and forward action requests (FARs) raised

Areas of verification findings	No. of CL	No. of CAR	No. of FAR
Compliance of the monitoring report with the monitoring report form		CAR 02	
Compliance of the project implementation and operation with the registered PDD			
Post-registration changes	CL01		
Compliance of the registered monitoring plan with the methodologies including applicable tools and standardized baselines			
Compliance of monitoring activities with the registered monitoring plan		CAR 01	
Compliance with the calibration frequency requirements for measuring instruments			
Assessment of data and calculation of emission reductions or net removals			
Assessment of reported sustainable development co-benefits			
Global stakeholder consultation			
Others (please specify)			
Total	01	03	0

SECTION E. Verification findings

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

Means of verification	Document Review, Interview
Findings	-

Conclusion	PP has used the GS4GG template Monitoring Report, version 1.1./05-02/ The verification team confirms that the latest available version of the monitoring report template has been used by the PP and the MR is in compliance with the monitoring report form and related template guide Monitoring Report, version 1.1. /05-02/
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E.2. Remaining forward action requests from validation and/or previous verifications

Not applicable

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

Means of verification	Desk Review and on site assessment
Findings	-
Conclusion	CC IPL by means of on-site interview and document provided by the PP confirms that all physical features (technology, project equipment, and monitoring equipment) of the respective project activity are in place and that the coordinating/managing entity has operated the project activity as per the registered PDD. The verification team confirms the actual operation of the Project Activity implementation and operation in compliance with the PDD in order to confirm the compliance of GS4GG requirements./05-1/

E.4. Post-registration changes**E.4.1. Temporary deviations from the registered monitoring plan, applied methodologies, standardized baselines or other methodological regulatory documents¹**

No deviation has been implemented. Thus, this section is not applicable.

E.4.2. Corrections

Not Applicable

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

Not Applicable

E.4.4. Inclusion of a monitoring plan

Not Applicable

E.4.5. Permanent changes from registered monitoring plan, or permanent deviation of monitoring from the applied methodologies, standardized baselines or other methodological regulatory documents

Not Applicable

E.4.6. Changes to the project design

Not Applicable

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

Not Applicable

¹ Other standards, methodologies, methodological tools and guidelines (to be) applied in accordance with the applied(selected) methodologies are collectively referred to as the other (applied) methodological regulatory documents).

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

Means of verification	During this monitoring period, the validated and registered monitoring plan was found to be in accordance with the applied methodology/04/.
Findings	N/A
Conclusion	All monitoring parameters, monitoring procedures follow the methodology requirements and registered monitoring plan.

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 following ex-ante parameters are considered in the calculation of the emission reductions:				
		Data/Parameter	Unit	Value Applied	Assessment
	1.	EF _{grid,OM,y}	tCO ₂ /MWh	0.8336	Operating margin is calculated as per tool to calculate the emission factor version 07 and data for the same is taken conservatively. The value is fixed for the entire crediting period.
	2.	EF _{grid,BM,y}	tCO ₂ /MWh	0.8961	Build margin is calculated as per tool to calculate the emission factor version 07 and data for the same is taken conservatively. The value is fixed for the entire crediting period.
	3.	EF _{grid,CM,y}	tCO ₂ /MWh	0.8492	Combined margin is calculated as per tool to calculate the emission factor version 07 and data for the same is taken conservatively. The value is fixed for the entire crediting period.
Findings	-				
Conclusion	CC IPL is able to confirm that the Data and parameters fixed ex ante have been implemented in full compliance with the registered monitoring plan.				

E.6.2. Data and parameters monitored

Means of verification	Desk review, onsite inspection				
Findings	CAR 02				
Conclusion		Data/Parameter	Unit	Value Applied	Assessment
		EF _{PJ,grid,y}	MWh/year	1,028,732	The audit team has checked the monthly generation reports/10/ from the respective solar power plants of concerned the monitoring period (01/06/2021 to 28/02/2023). These monthly generation records have been cross checked with the invoices raised by PP to the grid authority/11/. Moreover, PP maintains reports of power

				generation from the SCADA system and the data is continuously monitored in the plant. Thus, after reviewing the submitted supporting documents/10/11/ and on site visit assessement. The VVB confirms that quantity of electricity generated and supplied by the project power plant to the grid in year y the PP has no discrepancies.					
	EF _{PP,j,y}	MWh/year	4,324	The audit team has checked the monthly consumption reports/ 10 / from the respective solar power plants of concerned the monitoring period (01/06/2021 – 28/ 02 /2023). These monthly consumption records have been cross checked with the invoices raised by PP to the grid authority/ 11 /. Moreover, PP maintains reports of power consumption from the SCADA system and the data is continuously monitored in the plant. Thus, after reviewing the submitted supporting documents /10/11/ and on-site visit assessment. The VVB confirms that quantity of electricity consumed by the PP in year y has no discrepancies.					
	SDG 8.5.1 Employees Monthly Wage	Vietnam Dong per employee	--	The VVB team has assessed job contracts and through on site inspection for the respective monitoring period confirms that the PP is not discriminating in wages with respect to gender and disabilities.					
	SDG 8.8.1 Number of Fatal & Non-fatal injuries	Number	0	No fatal injuries were reported during the current MP as per the on-site inspection by the verification team.					
	SDG 13.3.2 Number of awareness programs	Number	<table><tr><td>Year</td><td>No. of trainings</td></tr><tr><td>2021</td><td>1</td></tr><tr><td>2022</td><td>24</td></tr></table>	Year	No. of trainings	2021	1	2022	24
Year	No. of trainings								
2021	1								
2022	24								

				greater than the ex-ante value mentioned in the registered PDD.
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E.6.3. Implementation of sampling plan

Means of verification	Not applicable, as the concerned project activity is a greenfield project activity.
Findings	
Conclusion	

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

Means of verification	Desk Review, On site assessment				
Findings	CL01 was raised and has been closed successfully.				
Conclusion					

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	Baseline emissions are estimated as per equation 11 of ACM0002 version 19 as follows: $BE_y = EG_{PJ,y} \times EF_{grid,CM,y}$
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² The

	BE_y = Baseline emissions in year y (tCO₂/yr) $EG_{PJ,y}$ = 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) $EF_{grid,CM,Y}$ = Combined margin CO2 emission factor for grid-connected power generation in year y calculated using the latest version of “TOOL07: Tool to calculate the emission factor for an electricity system” (tCO₂/MWh) Therefore, the baseline emissions for the monitoring period are as follows: <table><tr><th rowspan="2">Parameter</th><th rowspan="2">Unit</th><th colspan="3">Period</th></tr><tr><th>June – December 2021</th><th>January – December 2022</th><th>January – February 2023</th></tr><tr><td>$EG_{PJ,y}$</td><td>MWh</td><td>321,951</td><td>614,610</td><td>92,171</td></tr><tr><td>$EF_{grid,CM,y}$</td><td>tCO₂/MWh</td><td colspan="3">0.8492</td></tr><tr><td>BE_y</td><td>tCO₂</td><td>273,400</td><td>521,926</td><td>78,271</td></tr><tr><td>Total</td><td>873,597 tCO₂</td><td colspan="3"></td></tr></table>	Parameter	Unit	Period			June – December 2021	January – December 2022	January – February 2023	$EG_{PJ,y}$	MWh	321,951	614,610	92,171	$EF_{grid,CM,y}$	tCO ₂ /MWh	0.8492			BE_y	tCO ₂	273,400	521,926	78,271	Total	873,597 tCO₂			
Parameter	Unit			Period																									
		June – December 2021	January – December 2022	January – February 2023																									
$EG_{PJ,y}$	MWh	321,951	614,610	92,171																									
$EF_{grid,CM,y}$	tCO ₂ /MWh	0.8492																											
BE_y	tCO ₂	273,400	521,926	78,271																									
Total	873,597 tCO₂																												
Findings	NA																												
Conclusion	CC IPL confirms that baseline emissions have been appropriately calculated and are consistent with on-site assessment, the applied methodology and registered PDD./02/																												

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

Means of verification	The calculation algorithm in the methodology directly calculates emission reductions hence this is not applicable /04/.
Findings	NA
Conclusion	CC IPL confirms that project emissions have been appropriately calculated and are consistent with on-site assessment, the applied methodology /04/ and registered PDD/04/.

E.8.3. Calculation of leakage GHG emissions

Means of verification	As per paragraph 56 of the applied methodology/04/, no leakage emissions are considered.
Findings	NA
Conclusion	CC IPL confirms that no leakage emissions are accounted in the estimation of emission reduction as per the applied methodology.

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

Means of verification	Emission Reductions: The emission reductions in this monitoring period are: $ER_y = BE_y - PE_y$ Where, ER_y is the total emission reductions of the project activity during the year y in tCO₂e. BE_y is the baseline emissions for the project activity during the year y in tCO₂e; PE_y is the emissions for the project activity during the year y in tCO₂e; As explained in section E.8.1 above, the resulted Baseline emissions (BE_y) for the monitoring period is 873,597 tCO₂. Similarly, as explained in section E.8.2 and section E.8.3 project emission is already accounted while calculating baseline emissions and leakage emissions are accounted as 0 with baseline emissions and net ER to be 873,597 tCO₂e.
Findings	--
Conclusion	The data presented in the monitoring report /01/ and emission reduction worksheet /03/ were assessed by reviewing in detail project documentation, collection of monitored data, observation of established monitoring and reporting practices and

	assessment of the reliability of monitoring equipment. Sufficient evidences were presented and verified by CCIPL for the reported emission reductions as listed above.
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E.8.5. Comparison of actual GHG emission reductions or net anthropogenic GHG removals by sinks with estimates in registered PDD

Means of verification	The emission reductions from the project for the monitoring period as reported in the monitoring report revision 03 of 11/07/2023 /01/ is equivalent to 873,597 tCO ₂ e as against estimated 997,463 tCO ₂ e.
Findings	N/A
Conclusion	The emission reduction calculations provided in the spreadsheet /03/ have been verified to be correct and in line with the registered PDD /02/ .

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

Means of verification	The actual emission reductions are less than estimated emission reductions during the monitoring period.
Findings	N/A
Conclusion	N/A

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	<table><tr><td>GHG emission reductions or net GHG removals by sinks reported up to 31 December 2012</td><td>GHG emission reductions or net GHG removals by sinks reported from 1 January 2013 onwards</td></tr><tr><td>NA</td><td>873,597 tCO₂e</td></tr></table>		GHG emission reductions or net GHG removals by sinks reported up to 31 December 2012	GHG emission reductions or net GHG removals by sinks reported from 1 January 2013 onwards	NA	873,597 tCO ₂ e				
	GHG emission reductions or net GHG removals by sinks reported up to 31 December 2012	GHG emission reductions or net GHG removals by sinks reported from 1 January 2013 onwards								
	NA	873,597 tCO ₂ e								
	Year-wise break-up of emission reductions:									
	<table><tr><td>Year</td><td>Emission Reductions (tCO₂e)</td></tr><tr><td>01/06/2021 – 31/12/2021</td><td>273,400</td></tr><tr><td>01/01/2022 – 31/12/2022</td><td>521,926</td></tr><tr><td>01/01/2023 – 28/02/2023</td><td>78,271</td></tr></table>		Year	Emission Reductions (tCO ₂ e)	01/06/2021 – 31/12/2021	273,400	01/01/2022 – 31/12/2022	521,926	01/01/2023 – 28/02/2023	78,271
	Year	Emission Reductions (tCO ₂ e)								
	01/06/2021 – 31/12/2021	273,400								
01/01/2022 – 31/12/2022	521,926									
01/01/2023 – 28/02/2023	78,271									
Findings	--									
Conclusion	The emission reduction calculations provided in the spreadsheet /03/ have been verified to be correct and in line with the registered PDD /02/, also the values are consistently reported in the MR for this monitoring period./01/									

E.9. Assessment of reported sustainable development co-benefits

Means of verification	<table><tr><th>Data Variable</th><th>Source of Data</th><th>Reported value for the project period</th></tr><tr><td>Employees' monthly wages</td><td>Job contracts (or) Pay slip (or) Payroll records</td><td>--</td></tr><tr><td colspan="3">Assessment</td></tr><tr><td colspan="3">The VVB team has assessed job contracts and through on site inspection for the respective monitoring period confirms that the PP is not discriminating in wages with respect to gender and disabilities.</td></tr></table>			Data Variable	Source of Data	Reported value for the project period	Employees' monthly wages	Job contracts (or) Pay slip (or) Payroll records	--	Assessment			The VVB team has assessed job contracts and through on site inspection for the respective monitoring period confirms that the PP is not discriminating in wages with respect to gender and disabilities.		
	Data Variable	Source of Data	Reported value for the project period												
	Employees' monthly wages	Job contracts (or) Pay slip (or) Payroll records	--												
	Assessment														
	The VVB team has assessed job contracts and through on site inspection for the respective monitoring period confirms that the PP is not discriminating in wages with respect to gender and disabilities.														
	<table><tr><th>Data Variable</th><th>Source of Data</th><th>Reported value for the project period</th></tr><tr><td>No of Fatal & Non-fatal injuries</td><td>Health & Safety issues records</td><td>0</td></tr><tr><td colspan="3">Assessment</td></tr><tr><td colspan="3">No fatal injuries were reported during the current MP as per the on-site inspection by the verification team.</td></tr></table>			Data Variable	Source of Data	Reported value for the project period	No of Fatal & Non-fatal injuries	Health & Safety issues records	0	Assessment			No fatal injuries were reported during the current MP as per the on-site inspection by the verification team.		
	Data Variable	Source of Data	Reported value for the project period												
	No of Fatal & Non-fatal injuries	Health & Safety issues records	0												
Assessment															
No fatal injuries were reported during the current MP as per the on-site inspection by the verification team.															

Findings	CAR 02 was raised and has been closed successfully.
Conclusion	Through job contracts and on site inspections verification team confirms that values are consistently reported.

E.10. Global stakeholder consultation

Means of verification	Not Applicable
Findings	Not Applicable
Conclusion	Not Applicable

SECTION F. Internal quality control

The final verification report passed a technical review before being submitted to the client for submission to Sustain Cert. A technical reviewer qualified in accordance with CCIPL's qualification scheme for GS validation and verification performed the technical review.

SECTION G. Verification opinion

Carbon Check (India) Private Ltd. (CC IPL) has performed the 2nd periodic verification of the GS Project Activity "BIM Solar Farm" in India having GS reference number GS 7525. The verification team assigned by the VVB concludes that the project activity as described in the registered PDD (version 07; dated 14/07/2021) **/02/** and the monitoring report (version 03 dated 11/07/2023) **/01/**, meets all relevant GS4GG requirements for project activity and UNFCCC requirements **/05/**. The verification has been conducted in-line with the GS4GG requirements and requirements of VVS for CDM project activities (version 03.0) **/08/**.

Verification methodology and process:

The verification team confirms the contractual relationship signed on 16/05/2023 between the VVB, Carbon Check (India) Private Ltd. and Project Participants – BIM Renewable Energy Joint Stock Company and BIM Energy Joint Stock Company. **/13/** The team assigned to the verification meets the CCIPL's internal procedures including the UNFCCC requirements for the team composition and competence. The verification team has conducted thorough review as per GS4GG, UNFCCC and CCIPL's procedures and requirements. The verification has been performed as per the requirements described in the GS4GG requirements **/05/** and constitutes the review and completion of the following steps:

- Reviewing the registered PDD (version 07; dated 14/07/2021) **/02/**;
- Receipt of the MR (version 01 dated 30/04/2023 **/01/**;
- Desk review of the MR **/01/** and other relevant documents;
- Review of the applied monitoring methodology (ACM0002, version 19) **/04/**;
- Review of any CMP and EB decisions, clarifications and guidance;
- On-site assessment (18/05/2023);
- Resolution of CARs and CLs raised during verification;
- Issuance of Verification Report

The project activity was correctly implemented according to the selected monitoring methodology and registered PDD **/02/**. Through document review and on-site visit assessment, the verification team confirms that the project activity has resulted in 873,597 tCO₂e emission reductions during this second monitoring period.

The break-up of emission reduction as verified during the course of verification are as below:

Vintage	Emission Reductions (tCO ₂ e) or GS VERs
01/06/2021 – 31/12/2021	273,400
01/01/2022 – 31/12/2022	521,926
01/01/2023 – 28/02/2023	78,271

CC IPL therefore pleased to issue a positive verification opinion expressed in the attached Certification statement.

SECTION H. Certification statement

It is CCIPL's opinion that the GHG emission reductions stated in the 2nd Monitoring period's monitoring report, version 03 dated 11/07/2023 for project activity, ~~/01/~~ "BIM Solar Farm" for period 01/06/2021 to 28/~~02/~~2023 (Inclusive of both the dates) are fairly stated. The GHG emission reductions were calculated correctly based on the approved monitoring methodology, ACM0002, version 19.~~/04/~~ Hence, CCIPL able to certify that the emission reductions from the project during the monitoring period 01/06/2021 to 28/~~02/~~2023 (Inclusive of both the dates) amount to 873,597 tCO₂e.

Appendix 1. Abbreviations

Abbreviations	Full texts
BE	Baseline Emissions
CAR	Corrective Action Request
CCIPL	Carbon Check (India) Private. Limited.
CDM	Clean Development Mechanism
CH ₄	Methane
CL	Clarification Request
CO ₂	Carbon Dioxide
CO ₂ e	Carbon dioxide equivalent
DNA	Designated National Authority
VVB	Designated Operational Entity
EB	Executive Board
ER	Emission Reductions
ERPA	Emission Reduction Purchase Agreement
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
LSC	Local Stakeholder Consultation
MoV	Means of Verification
MP	Monitoring Plan
PDD	Project Design Document
PE	Project Emissions
PP(s)	Project Participant
SD	Sustainability Development
SMP	Sustainability Monitoring Plan
SS(s)	Sectoral Scopes
UNFCCC	United Nations Framework Convention on Climate Change
VER	Voluntary Emission Reductions
VVB	Validation and Verification Body
VVS	Validation and verification standard

Appendix 2. Competence of team members and technical reviewers



Carbon Check (India) Private Limited

Certificate of Competency

Ms. Aparna Choudhary

has been qualified as per CCIPL's internal qualification procedures in accordance with the requirements of CDM AS (V7.0), ISO/IEC 14065:2020, ISO/IEC 17029:2019 and other applicable GHG programs:

for the following functions and requirements:

- | | | | |
|---|--|---|--|
| ☒ Validator | ☒ Verifier | ☒ Team Leader | ☒ Technical Expert |
| ☐ Technical Reviewer | ☐ Health Expert | ☐ Gender Expert | ☐ Plastic Waste Expert |
| ☒ SDG+ | ☒ Social no-harm(S+) | ☒ Environment no-harm(E+) | ☐ CCB Expert |
| ☐ Financial Expert | ☒ Local Expert for India | | |

in the following Technical Areas:

- | | | | | |
|--|--|----------------------------------|---|---|
| ☒ TA 1.1 | ☒ TA 1.2 | ☐ TA 2.1 | ☒ TA 3.1 | ☐ TA 4.1 |
| ☐ TA 4. n | ☐ TA 5.1 | ☐ TA 5.2 | ☐ TA 7.1 | ☐ TA 8.1 |
| ☐ TA 9.1 | ☐ TA 9.2 | ☐ TA 10.1 | ☒ TA 13.1 | ☒ TA 13.2 |
| ☐ TA 14.1 | ☐ TA 15.1 | | | |

Issue Date

03rd May 2023

Expiry Date

04th May 2024

Mr. Vikash Kumar Singh
Compliance Officer

Mr. Amit Anand
CEO



Carbon Check (India) Private Limited

Certificate of Competency

Ms. Jaya Rajput

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

for the following functions and requirements:

- | | | | |
|---|--|--|--|
| ☒ Validator | ☒ Verifier | ☐ Team Leader | ☒ Technical Expert |
| ☐ Technical Reviewer | ☐ Health Expert | ☐ Gender Expert | ☐ Plastic Waste Expert |
| ☐ SDG+ | ☐ Social no-harm(S+) | ☐ Environment no-harm(E+) | ☐ CCB Expert |
| ☐ Financial Expert | ☒ Local Expert for India | | |

in the following Technical Areas:

- | | | | | |
|----------------------------------|--|----------------------------------|--|----------------------------------|
| ☐ TA 1.1 | ☒ TA 1.2 | ☐ TA 2.1 | ☒ TA 3.1 | ☐ TA 4.1 |
| ☐ TA 4. n | ☐ TA 5.1 | ☐ TA 5.2 | ☐ TA 7.1 | ☐ TA 8.1 |
| ☐ TA 9.1 | ☐ TA 9.2 | ☐ TA 10.1 | ☐ TA 13.1 | ☐ TA 13.2 |
| ☐ TA 14.1 | ☐ TA 15.1 | | | |

Issue Date

31st March 2023

Expiry Date

30th March 2024

Mr. Vikash Kumar Singh
Compliance Officer

Mr. Amit Anand
CEO



Carbon Check (India) Private Limited

Certificate of Competency

Ms. Nguyen Hong Ngoc Trang

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

for the following functions and requirements:

- | | | | |
|---|--|--|--|
| ☒ Validator | ☒ Verifier | ☒ Team Leader | ☒ Technical Expert |
| ☐ Technical Reviewer | ☐ Health Expert | ☐ Gender Expert | ☐ Plastic Waste Expert |
| ☐ SDG+ | ☐ Social no-harm(S+) | ☐ Environment no-harm(E+) | ☐ CCB Expert |
| ☐ Financial Expert | ☒ Local Expert for Vietnam | | |

in the following Technical Areas:

- | | | | | |
|----------------------------------|--|----------------------------------|----------------------------------|----------------------------------|
| ☐ TA 1.1 | ☒ TA 1.2 | ☐ TA 2.1 | ☐ TA 3.1 | ☐ TA 4.1 |
| ☐ TA 4. n | ☐ TA 5.1 | ☐ TA 5.2 | ☐ TA 7.1 | ☐ TA 8.1 |
| ☐ TA 9.1 | ☐ TA 9.2 | ☐ TA 10.1 | ☐ TA 13.1 | ☐ TA 13.2 |
| ☐ TA 14.1 | ☐ TA 15.1 | | | |

Issue Date

1st January 2023

Expiry Date

31st December 2023

Mr. Vikash Kumar Singh
Compliance Officer

Mr. Amit Anand
CEO



Carbon Check (India) Private Limited

Certificate of Competency

Mr. Shivaji Chakraborty

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

for the following functions and requirements:

- | | | | |
|--|--|---|--|
| ☐ Validator | ☐ Verifier | ☐ Team Leader | ☒ Technical Expert |
| ☒ Technical Reviewer | ☐ Health Expert | ☐ Gender Expert | ☐ Plastic Waste Expert |
| ☒ SDG+ | ☒ Social no-harm(S+) | ☒ Environment no-harm(E+) | ☐ CCB Expert |
| ☒ Financial Expert | ☒ Local Expert for India | | |

in the following Technical Areas:

- | | | | | |
|--|--|----------------------------------|--|----------------------------------|
| ☒ TA 1.1 | ☒ TA 1.2 | ☐ TA 2.1 | ☒ TA 3.1 | ☐ TA 4.1 |
| ☐ TA 4. n | ☐ TA 5.1 | ☐ TA 5.2 | ☐ TA 7.1 | ☐ TA 8.1 |
| ☐ TA 9.1 | ☐ TA 9.2 | ☐ TA 10.1 | ☐ TA 13.1 | ☐ TA 13.2 |
| ☐ TA 14.1 | ☐ TA 15.1 | | | |

Issue Date

1st January 2023

Expiry Date

31st December 2023

Mr. Vikash Kumar Singh
Compliance Officer

Mr. Amit Anand
CEO

Appendix 3. Documents reviewed or referenced

No.	Author	Title	References to the document	Provider
01	BIM	Monitoring Report	Version 01, dated 30/04/2023 Version 02, dated 03/06/2023 Version 03, dated 11/07/2023 Version 04, dated 11/09/2023 Version 05, dated 26/10/2023	PP
02	BIM	Registered PDD	Version 07, dated 14/07/2023	PP
03	BIM	Emission Reduction spreadsheet corresponding to /01/	Version 01, dated 30/04/2023	PP
04	UNFCCC	ACM0002: Grid-connected electricity generation from renewable sources (Version 19.0)		Publicly Available
05	Gold Standard	1- Gold Standard for the Global Goals Principles & Requirements 2- GS4GG template Monitoring Report 3 – GS VVS	Version 1.2 of October 2019 Version 1.1 14/10/2020 Version 1.0 06/03/2023	Publicly Available
06	Bureau Veritas India Pvt. Ltd.	Validation Report	Version 01.1, dated 14/08/2021	PP
07	BIM	Calibration Certificates for 18E, 18N, 18NX and 18S plants		PP
08	UNFCCC	CDM validation and verification standard	Version 03	Publicly Available
09	TUV	1 st Monitoring period verification report	Version 5.0 dated 21/07/2022	PP
10	BIM	Monthly Power generation and consumption records	01/06/2021 – 28/02/2023	PP
11	BIM	Invoices raised to the Grid Authority (EVN)	01/06/2021 – 28/02/2023	PP
12	BIM	Training Records, attendance sheets	01/06/2021 – 28/02/2023	PP
13	Carbon Check (India) Private Limited	Counter Signed contract between Carbon Check (India) Private Limited and PP (BIM Renewable Energy Joint Stock Company and BIM Energy Stock Company	03/05/2023	Carbon Check (India) Private Limited
14	BIM	PV module manufacturer's specifications		PP
15	BIM	Commercial date of operation certificate		PP
16	BIM	Employees contract		PP
17	BIM	SDG Impact tool		PP

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

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

Not Applicable

FAR ID	xx	Section no.		Date: DD/MM/YYYY
Description of FAR				
Project participant response				Date: DD/MM/YYYY
Documentation provided by project participant				
VVB assessment				Date: DD/MM/YYYY

Table 2. CL from this verification

CL ID	01	Section no.	Cover Page	Date: 31/05/2023
Description of CL				
As per the registered PDD, the start date of crediting period 01 is 01/06/2019, while in the MR version 01 section A.4, the start date for CP01 is mentioned as 02/06/2023. PP is requested to clarify on this discrepancy.				
Project participant response				Date: 21/06/2023
All three plants have different CODs and therefore PP chose the 01/06/2019 for a conservative manner. However, the first verification was conducted remotely due to pandemic and thereby the monitoring period limited to less than 2 years. Hence, the start date of crediting period was changed to 02/06/20219 for the first verification.				
Documentation provided by project participant				
NA				
VVB assessment				Date: 21/06/2023
The clarification provided by the PP is deemed to be appropriate by the VVB, as it is a conservative approach. CL02 is closed.				

Table 3. CAR from this verification

CAR ID	01	Section no.	E.6.2	Date: 31/05/2023
Description of CAR				
PP is requested to address the following discrepancies in consistency between MR and registered PDD – 1. The SDG impact names are not same as mentioned in registered PDD. 2. In section D.2, "Data and parameters monitored", titles are not same as mentioned in the registered PDD. PP is requested to follow same name for the parameters and SDG impacts.				
Project participant response				Date: 21/06/2023
1. SDG impact names are amended in the revised MR version 02 dated 03/06/2023 2. The titles are provided in the template itself by GS. Hence, it's not allowable to by any parties.				
Documentation provided by project participant				
NA				
VVB assessment				Date: 21/06/2023
PP has revised the SDG impact named in the revised MR v02. CAR 01 is closed.				

CAR ID	02	Section no.	E.8.1	Date: 31/05/2023
Description of CAR				
<i>In line with the MR template v1.1 template guide, PP is requested to address the following findings:</i> <i>In table 1 & 2 of the MR, PP is requested to specify the ER amount claimed as GS VER, not only Tco2e.</i> <i>In section A.2 of MR version 01, PP is requested to add a map along with the project's physical address.</i> <i>In sections E.1 and E.2 of the MR version 01, PP is requested to, provide sample calculations for all formulae used to calculate/estimate baseline values (SDG 13 – emissions or net baseline removals), applying actual values under each SDG. Moreover, clearly reference the spreadsheets used (including sheet names as necessary) and supply them as supporting evidence to the monitoring report.</i>				
Project participant response				Date: 21/06/2023
<i>GS VER is included in both tables of the revised MR.</i> <i>Map incorporated in the revised MR</i> <i>The formula and the calculation are clearly mentioned in the revised MR as well as the revised ER spreadsheet for the review and justification.</i>				
Documentation provided by project participant				
<i>ER Computation Spreadsheet</i>				
VVB assessment				Date: 21/06/2023
- PP has revised the emission reduction unit as both Tco2 and VERs. CAR02-01 is closed. - PP has added map of project's location in line with the GS MR template requirements. CAR02-02 is closed. - PP has revised section E.1 & E.2 with sample calculations, in line with the GS MR template requirements. CAR02-03 is closed.				

CAR ID	03	Section no.	E.7	Date: 31/05/2023
Description of CAR				
<i>PP is requested to provide following documents for the VVB's assessment –</i> <i>Commissioning Certificates</i> <i>Manufacturer's specifications of PV modules.</i> <i>Regulation for calibration of energy meters</i> <i>Health and Safety issue records (SDG 8.5.1 No of Fatal & Non-fatal injuries)</i> <i>Job contracts/Pay Slip/payroll records (SDG 8.5.1 Job contracts (or) Pay slip (or) Payroll records)</i>				
Project participant response				Date: 21/06/2023
<i>Enclosed</i> <i>Enclosed</i> <i>Regulations are mentioned in the calibration certificates</i> <i>Since no fatalities/injuries occurred at site, no records are created.</i> <i>Employees contract enclosed.</i>				
Documentation provided by project participant				
<i>COD certificates</i> <i>Supplier data sheets</i> <i>Calibration certificates</i> <i>Employees Contracts</i>				
VVB assessment				Date: 21/06/2023
PP has provided all the supporting documents. CAR 03 is closed.				

Table 4. FAR from this verification

No FAR has been raised.

FAR ID	xx	Section No.		Date: DD/MM/YYYY
Description of FAR				
Project participant response				Date: DD/MM/YYYY
Documentation provided by project participant				
VVB assessment				Date: DD/MM/YYYY
#				