

GS4GG Verification (Performance) Certification Report



Certification Pvt. Ltd.

VKU Certification Pvt. Ltd.

Regd. Off: Prakoshth Number No. 1-S, Leaf Tower, Second Floor, Plot No. 01, IRIS LEAF Gram Talawali Chanda, Indore 453771 (M.P.)
India.

URL: <http://vkucertification.com> | e-mail: info@vkucertification.com

Project Title

200 MW Solar PV Plant by Mahindra Susten in Rajasthan

Registry Project ID: - GS 7625

Monitoring Period: 14/10/2021 to 31/12/2022 (Inclusive of both dates)

For

Infinite Solution Limited

VKU Project Reference No.

VKU.VER.04.23_GS_7625



Executive Summary:

A) Basic information		
Project Title	200 MW Solar PV Plant by Mahindra Susten in Rajasthan	
GS4GG Project ID:	GS 7625	
Date of Project Design Certification	26/05/2022	
Last Date of Annual Report	07/12/2023	
VKU Project Reference No.	VKU.VER.04.23_GS_7625	
Sectoral scope	Scope: 01 Energy Industries (renewable and non-renewable sources)	
Methodology/ies applied	ACM0002: Grid-connected electricity generation from renewable sources-Version 20.0	
Technical Area (TA)	T.A 1.2	
Project Representative	Infinite Solutions Limited	
Project Investor	Mahindra Susten Private Limited.	
GS4GG Activity Requirements	Renewable Energy Activities	
GS4GG Certified Product	☒ GHG Emissions Reduction & Sequestration ☐ Renewable Energy Label ☐ N/A	
Selected Sustainable Development Goals	SDG 7 - Affordable and Clean Energy SDG 8 - Decent Work and Economic Growth SDG 13 - Climate Action (Mandatory)	
GS4GG SDG Impact Statement	SDG 13: 529,270 tCO ₂ e SDG 8: Trainings – 69 Employees – 40 Income – INR 35,766,665 SDG 7: 568,803.20 MWh	
Scale of Project Activity	Large Scale	
B) Verification		
Start date of crediting period	14/10/2021	
End date of crediting period	13/10/2026	
Monitoring Period	14/10/2021 to 31/12/2022 (both dates included)	
C) Monitoring report	Version	Date
Initial	01	17/07/2023
	02	15/09/2023
	03	13/12/2023
Final	04	15/05/2024
D) Performance Certification report	Version	Date
Initial	01	12/10/2023
	02	13/01/2024
	03	04/06/2024
Final	04	21/06/2024



E) Verification Team	
Team Leader ¹	Barun Kumar
Technical Expert (T.A.1.2)	Barun Kumar
Validator/Verifier	Shivani Chauhan
Validator/Verifier- Trainee	Aastha Verma
Project Trainee	Anand Kumar
F) Approvals	
Technical Reviewer ²	Sanjay Kumar K
Technical Expert (T.A. 1.2)	Sanjay Kumar K
G) Final opinion	
VKU Certification has performed 1st verification under first renewable crediting period of the GS4GG project “200MW Solar PV Plant by Mahindra Susten in Rajasthan” and GS4GG Ref. Number 7625. The verification includes confirmation about the implementation of the monitoring plan of the GS4GG PDD V06/18/ and the application of the monitoring methodology as per the ACM0002: Grid-connected electricity generation from renewable sources: version 20.0/12/. VKU Certification confirms that the monitoring system is in place and the emission reductions are calculated without material misstatements. The emission reductions from the GS4GG project ID 7625 “200 MW Solar PV Plant by Mahindra Susten in Rajasthan” in India during the monitoring period from 14/10/2021 to 31/12/2022 (including both days) amount to 529,270 tCO₂e.	
VVB Opinion	Conclusion
Positive	☒
Negative	☐
Therefore, VKU certification recommends request of Issuance to GS4GG.	
H) Authorization	
Director	Dr. Vikas Kumar Aharwal
Date	21/06/2024
I) Distribution	
No public distribution without written confirmation from client.	
J) Verification Status	
Findings not closed	Yes
Draft report	Yes
Final report	Yes

¹ Team Leader is an approved GS Auditor for VKU.

² Technical Reviewer is an approved GS Auditor for VKU.

Abbreviations

Abbreviations	Full texts
BE	Baseline Emissions
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CDM EB	CDM Executive Board
CERs	Certified Emission Reductions
CM	Combined Margin
CL	Clarification Request
CO ₂ e	Carbon dioxide equivalent
COP	Conference of Parties
EF	Emission Factor
ERs	Emission Reductions
FAR	Forward Action Request
GHGs	Greenhouse Gas(es)
GSS	Grid Sub Station
IPCC	Intergovernmental Panel on Climate Change
kWh	Kilo Watt Hour
LE	Leakage Emissions
MR	Monitoring Report
MP	Monitoring Plan
MWh	Mega Watt Hour
OM	Operating Margin
PD	Project developer
PE	Project Emissions
PDD	Project Design Document
PR	Project Representative
PS	Project Standard
PCP	Project Cycle Procedure
PP	Project Participant
PPA	Power Purchase Agreement
PV	Photovoltaic
Ref.	Document Reference
RVPNL	Rajasthan Rajya Vidyut Prasaran Nigam Limited
SECI	Solar Energy Corporation of India Ltd
SS(s)	Sectoral Scope(s)
TA(s)	Technical Area(s)
TR	Technical Reviewer
QA/QC	Quality Assurance/Quality Control
UNFCCC	United Nations Framework Convention on Climate Change
VERs	Verified Emission Reductions
VKU	VKU Certification Ltd.
VT	Verification Team
VVS	Validation & Verification Standard

Table of Contents

Executive Summary	2
Abbreviations	4
1. Introduction	7
1.1 Executive Summary	7
1.2 Objective	7
1.3 Scope and Criteria	7
1.4 Level of Assurance and Application of Materiality	10
1.5 Basic information of project activity	11
2. Methodology	12
2.1 Desk Review or Document Review	14
2.2 Site Visits (Onsite/Remote/Hybrid inspection)	14
2.3 Reporting of Findings	19
2.4 Technical Review	20
3. Verification Findings	20
3.1 Description of project.....	20
3.1.1 General description of project.....	20
3.1.2 Location of Project.....	21
3.1.3 Reference of applied methodology.....	21
3.1.4 Crediting period of Project	22
3.2 Remaining Issues (FAR(s) from validation or previous verification).....	22
3.3 Post registration changes	22
3.4 Description of monitoring system applied by the project.....	24
3.4.1 Compliance of monitoring plan with monitoring methodology.....	24
3.4.2 Compliance of monitoring activities with the registered Monitoring plan	30
3.4.3 Compliance with the calibration frequency requirements for measuring instruments.....	40
3.5 Assessment of data and calculation of emission reductions or net removals	43
3.5.1 Calculation of baseline values or estimation of baseline situation of each SDG Impact	43
3.5.2 Calculation of project value or estimation of project situation of each SDG Impact	46
3.5.3 Calculation of Leakage.....	49
3.5.4 Summary calculation of GHG emission reductions or net anthropogenic GHG removals by sinks	50
3.5.5 Comparison of actual emission reductions or net anthropogenic GHG removals by sinks with estimates in registered PDD	50
3.5.6 Remarks on difference from estimate value in registered PDD.....	51
3.6 Safeguards Reporting	52
3.7 Stakeholder inputs and legal disputes.....	53
3.7.1 List all Inputs and Grievances which have been received via the Continuous Input and Grievance Mechanism together with their respective responses/mitigations.	53
3.7.2 Report on any stakeholder mitigations that were agreed to be monitored	53
3.7.3 Details of legal contest that has arisen with the project during the monitoring period	53



3.8	Quality of evidence to determine emission reductions.....	53
3.9	Management system and quality assurance	54
3.10	Verification Assessment	54
3.11	Verification Opinion	56
4.	Reference/Documents used in the verification.....	57
5.	Certification Statement	57
6.	Verification findings (CAR/CL/FAR).....	63
7.	Competence of verification team and technical reviewers	77
	<i>History of the Document</i>	<i>74</i>

1. INTRODUCTION

1.1 Executive Summary

Efforts towards the Climate Change Mitigation through the generation of electrical energy using sustainable means is the primary purpose of the project activity **“200 MW Solar PV Plant by Mahindra Susten in Rajasthan”** in India. It is a largescale solar project in Bikaner district of Rajasthan in India which will replace anthropogenic emissions of greenhouse gases (GHG's) estimated to be approximately 529,270 tCO₂e per annum, thereon displacing 568,803.20 MWh/year amount of electricity from the generation-mix of power plants connected to the Indian electricity grid, which is mainly dominated by thermal/ fossil fuel-based power plant. Mahindra Susten Private Limited is the project investor of this project activity. Project Representative has implemented 200MW_{AC} capacity, which is commissioned on 14/10/2021 and 1st purchase order placed on 03/06/2020 so this is start date of project activity. During the current monitoring period from 14/10/2021 to 31/12/2022 (Inclusive of both dates) this project activity has contributed in achieving SDG 13, SDG 8 and SDG 7.

1.2 Objective

Mahindra Susten Private Limited and Infinite Solutions Limited contracted VKU Certification Private Limited (VKU Certification) to conduct the verification and certification of emission reductions reported for the GS4GG project activity **“200 MW Solar PV Plant by Mahindra Susten in Rajasthan”** in India for the period **14/10/2021 to 31/12/2022 (Inclusive of both dates)**. This report contains the findings of the verification process and a certification statement for the certified emission reductions.

This is the first verification and ex post determination by VKU Certification of the monitored reductions in GHG emissions that have occurred as a result of the registered GS4GG project activity during a defined monitoring period stated above. Certification is the written assurance by VKU Certification that, during a specific period in time, a project activity achieved the emission reductions as verified.

The objective of this verification is to verify and certify emission reductions reported for the first monitoring period under first crediting period for **“200 MW Solar PV Plant by Mahindra Susten in Rajasthan”** for the period **14/10/2021 to 31/12/2022** (inclusive of both dates) as per para 1.1, 9.1 and sub para 9.1.1 of GS4GG validation and verification standard v1.0./5/

1.3 Scope and Criteria

The scope of this verification was the independent objective review and ex-post determination of the monitored reductions in GHG emissions from the **“200 MW Solar PV Plant by Mahindra Susten in Rajasthan”**. The verification of this project was based on the validated & registered GS4GG PDD version 06, dated: 11/09/2022/18/, and monitoring report/19d/ along with supporting documents

submitted by the project representative to the VKU Assessment team. The documents thus submitted to the VKU Assessment Team were reviewed against the following guidance and protocol:

1. GS4GG validation and verification standard v1.0, dated: 06/03/2023/5/
2. GS4GG principles and requirements v1.2, dated: 23/10/2019/1/
3. Safeguarding Principles and Requirements v2.1, dated: 29/06/2023/3/
4. Stakeholder consultation and Engagement Requirements v2.0, dated 14/06/2022 /2/
5. Site Visit and Remote Audit Requirements and Procedures v2.0 dated: 30/05/2023 /6/
6. CDM Validation and Verification standard for Project Activity v3.0 /15/
7. SOP of VKU QMS Process version 2.2, dated: 29/05/2023 /17/
8. Renewable Energy Eligibility Requirements of GS4GG v1.4./10/

The steps involved are as follows:

- To assess the project's compliance with other relevant rules including the host country (India) legislation.
- To confirm that the monitoring system is implemented and fully functional to generate GS verified emission reductions (GS-VERs) without any double counting/40/.
- To verify that actual monitoring systems and procedures are in compliance with the monitoring systems and procedures described in the monitoring plan.
- To evaluate the GHG emission reduction data and express a conclusion with a reasonable level of assurance about whether the reported GHG emission reduction data is free from material misstatement & is sufficiently supported by evidence.
- The verification process ensures that the reported emission reductions are comprehensive and accurate in order to obtain certification.

The verification method and criteria encompassed these thirteen phases, including;

1. **Planning:** The assessment team starts to plan and it starts with a desk review followed by the following activities listed below.
2. **Strategic Analysis:** Assessment team performed strategic analysis to understand the activities and complexity of the project, and to determine the nature and extent of the verification activities. The results of the strategic analysis shall be used in the risk assessment.
3. **Risk Assessment:** Assessment team performed risk assessment of the GHG statement to identify the risk of a material misstatement or nonconformity with the criteria, as per para 9.7.3

(a) and as per para 7.9.2 (e) of the GS4GG VVS V1.0/5/. The same was documented in a different VKU internal document where the type of risks were identified and then evaluated.

- 4. Evidence Gathering Activities:** Using a risk-based approach assessment team prepared evidence gathering activities, to collect sufficient and appropriate evidence upon which the conclusion shall be based. It will also determine whether the GHG statement conforms to the criteria, taking into account the principles of the standards or GHG programme that apply to the GHG statement.
- 5. Need for site visit is identified and site visit is planned:** Onsite visit was conducted by VKU in line with Site Visit and Remote Audit Requirements and Procedures Version 02 dated 30/05/2023 /6/. Since this is the first verification of the project hence VVB decided to conduct an Onsite Visit for the said project activity and interviews with stakeholders /36/.
- 6. Audit and Sampling Plan:** An audit plan is prepared, including all sub-elements required for an integrated verification process aligned with the contract, scope, objectives, level of assurance and materiality.
- 7. Evidence Gathering Plan:** The evidence-gathering plan is prepared based on the results of the VKU's Assessment Team's risk assessment. It was designed to lower the verification risk to an acceptable level. The evidence-gathering plan thus specify the type and extent of evidence-gathering activities.
- 8. Client Confirmation:** The site visit audit plan is sent to client for confirmation/approval via email.
- 9. Document Review:** Relevant documents, such as the verification report, monitoring plan, methodology, GS4GG PDD V06/18/ and QA/QC procedures are thoroughly reviewed.
- 10. On-Site Assessment:** This includes interviews and evaluation of the actual project scenario /36//37/.
- 11. Resolution of Discrepancies:** Any non-conformities identified during the assessment are addressed and resolved.
- 12. Independent Review:** A technical reviewer provides an independent assessment before completeness /Quality Check.
- 13. Final Verification:** After completeness checks, the verification report and certification are issued.

Outstanding issues were resolved, leading to the issuance of the final verification report. It is important to note that the verification process does not involve providing consultancy to the project representative.

However, requests for clarifications and corrective actions may have contributed to improvements in the monitoring processes.

1.4 Level of Assurance and Application of Materiality

All the revisions of the verification report before being submitted to the client were subjected to an independent internal technical review to confirm that all verification activities had been completed according to the pertinent VKU's QMS procedure/17/, with a Reasonable level of assurance, as per the GS4GG validation and verification standard v1.0/5/ and GS4GG Principles and Requirements v1.2/1/. VVB applies the general requirements, consideration of materiality in planning verification and for conducting verification as per the GS4GG validation and verification standard v1.0, para 9.6/5/. For the identification of materiality threshold; VVB referred para 9.6.3 of validation and verification standard v1.0/5/ and apply 2% materiality threshold to the total emission reduction actually achieved by the project activity **"200 MW Solar PV Plant by Mahindra Susten in Rajasthan"** illustrated in Table No. 01. As per the GS4GG validation and verification standard; section 9.6/5/, the level of assurance of the verification report falls under reasonable level of assurance.

Table No. 01:- Materiality Threshold Calculation

Application of Materiality Threshold as per the GS4GG VVS v1.0 para 9.6.3	Materiality threshold value (tCO ₂ e)	Reported ERs (tCO ₂ e)		Justification (If any deviation)
		In Initial MR	In Final MR	
2%	10,135.8	506,790	529,270	Total difference between reported ERs is 22,481 tCO ₂ e. The difference is greater than the materiality threshold. Verification Team confirms that there is typo mistake in import and export value representation in ER sheet for month of October 2021 /CL4/ which has been revised in updated ER/20d/ and MR /19d/. Now values are corrected as per the values in JMRs and invoices/29/ submitted by Project



Certification Pvt. Ltd.

VKU.F27W. Verification Report

				representative, therefore this is accepted by VVB.
--	--	--	--	--

1.5 Basic information of project activity

Table No. 02: - General Information of Project Activity

Title of project activity	200 MW Solar PV Plant by Mahindra Susten in Rajasthan
GS4GG Reg. No.	GS 7625
Scale of project activity	Large
Applied Methodology/ies	ACM0002: Grid-connected electricity generation from renewable sources- Version 20.0
Sectoral Scope(s) / Technical Area(s)	Scope: 01 Energy Industries (renewable- and non-renewable sources) T. A. 1.2 (Solar)
Project Representative	Infinite Solutions Limited
Host Country	India
Location of project activity	Khari Charnan Village, Kolayat Tehsil, Bikaner district in Rajasthan
Start date of crediting period (with reference to this monitoring period)	14/10/2021 (1st)
Type and length of crediting period	Renewable, 5 years (From 14/10/2021 to 13/10/2026 both dates are included)
Monitoring period	(1 st) From 14/10/2021 to 31/12/2022 (Inclusive of both dates)

Table No. 03: - VVB Information

Name of the VVB	VKU Certification Private Limited
GS accreditation expiry date	20/06/2026
Is the VVB accredited for the applicable sectoral scope?	Yes
Name, position of the approver of the verification report	Sanjay Kumar K
Signature	 20/06/2024
Name, position of the authorized signatory for	Dr. Vikas Kumar Aharwal



issuance of the verification report	Director, VKU Certification Pvt. Ltd.
Signature (Final version only)	VIKAS KUMAR AHARWAL Digitally signed by VIKAS KUMAR AHARWAL Date: 2024.06.21 19:07:54 +05'30'

Table No. 04: Sustainable Development Contributions for verification

Sustainable Development Goals Targeted	SDG Impacts	Actual Annual Average	Units
SDG 13: Climate Action	Emission Reduction	529,270	tCO ₂ e
SDG 8: Decent Work and Economic Growth	Trainings Employees Income	69 40 35,766,665	Number Number INR
SDG 7: Affordable and Clean Energy	MWh of renewable energy generated	568,803.20	MWh

2. METHODOLOGY

VKU Certification assessed and determined whether the implementation and operation of the project activity, and the steps taken to report emission reductions comply with the GS4GG criteria and relevant guidance provided by the GS4GG impact registry.

The assessment involved a desk review of relevant documentation as well as an **on-site visit**³. The personnel employed and their roles in this assessment are mentioned below;

Table No. 05: Verification Team member(s)

S.No.	Full Name	Role(s)	Type of Resource	Type of Activity(ies) carried out
1	Barun Kumar	Team Leader and Technical Expert T.A. 1.2 (Solar)	Internal	DR, OSV, I, Audit Finding Report, FVR ⁴
2	Shivani Chauhan	Validator/Verifier	Internal	DR, OSV, I, DVR
3	Aastha Verma	Validator/Verifier-Trainee	Internal	DR, DVR
4	Anand Kumar	Project Trainee	Internal	DR

³ Details mentioned in below section of this report.

⁴ DR – Desk Review, OSV – On-site Visit, I- Interview, DVR- Draft Verification Report, FVR-Final Verification Report

Table No. 06: Technical Reviewer(s) and approver(s) of the verification report

S.No.	Full Name	Role(s)	Type of Resource	Type of Activity(ies) carried out
1	Sanjay Kumar	Technical Reviewer	External	Technical Review
2	Sanjay Kumar	Technical Expert T.A. 1.2 (Solar)	External	Technical Review

The competence statement of verification team members is included under [Section 7](#) of this report.

Table No. 07: Verification milestones:

Monitoring report submission	15/05/2024
On-site assessment and Interview	01/08/2023
Audit Finding Report	05/08/2023
Draft Verification Report	12/10/2023
Final Verification Report	21/06/2024

VKU Certification followed a rule-based verification approach as per the internal VKU SOP 4 of QMS /17/, wherein, the contract review is undertaken as per valid/effective version of GS4GG VVS version 01 /5/ clause 1.3. Once the contract is agreed for verification, the monitoring report of the project activity submitted to VVB for further process. Key steps are listed in Section 1.3 of this report and described in Section 2.1 to 2.4 of this report.

The project activity does not fall under category “grouped projects”, hence no sampling methods was employed by the assessment team and during onsite visit /36/ assessment team reviewed 100% data for this project at site for the verification of GHG emission reductions generated by the project.

- The GHG emission reductions are based on the approved Baseline and monitoring methodology **ACM0002 “Grid-connected electricity generation from renewable sources” Version 20/12/**
- Scope: 01 - Energy Industries (renewable /non-renewable sources)
- Project type: Type I - Renewable energy projects

Tools used for GHG Calculations are as follows as per registered PD/3/:

- Methodological Tool- Tool for the demonstration and assessment of additionality - Version 07.0.0 (EB 70, Annex 08) /13/
- Tool to calculate the emission factor for an electricity system, Version 07.0 (EB 97, Annex 07) /14/

Keeping in line with ISO (14064-3; 2019, clause 06 & 14065-2020, clause 09) Standard guidelines assessment team has framed down the process for completing the verification and has followed the same throughout the execution of audit of the said project GS 7625.

2.1 Desk Review or Document Review

VKU Certification conducted a desk review or document as under;

- A review of the data and information presented in MR/19d/ and ER sheet/20d/ and to verify their completeness;
- A review of the monitoring plan, the monitoring methodology including applicable tool(s) and, where applicable, the applied standardized baseline, paying particular attention to the frequency of measurements, the quality of metering equipment including calibration requirements, employment record, income record, training records and the quality assurance and quality control procedures;
- An evaluation of data management and the quality assurance and quality control system in the context of their influence on the generation and reporting of emission reductions;

In addition to the monitoring documentation, VKU Certification has reviewed;

- The PDD Version 06 dated: 11/09/2022 /18/ and the monitoring plan, including any approved revised monitoring plan and/or changes from the registered GS4GG PDD/18/, and the corresponding validation opinion;
- The Validation Report Version 04, dated: 21/11/2022 /25/
- The applied monitoring methodology ACM0002: Grid-connected electricity generation from renewable sources- Version 20.0 /12/.
- The monitoring report for the current monitoring period /19d/ to verify that it is as per the standardized format;
- Any other information and references relevant to the project activity's emission reductions (e.g., IPCC reports, data on electricity generation in the national grid or laboratory analysis and national regulations).
- List of Supporting Documents mentioned in the [Section 4](#) for this report.

2.2 Site Visits (Onsite/Remote)

An onsite visit was undertaken by VKU Certification on 01/08/2023 in Bikaner district of Rajasthan as per the "GS4GG site visit and remote audit requirements and procedures" v2.0 dated: 30/05/2023 /6/ and "GS4GG applicability of minimum site visit requirement by VVB" dated 16/08/2021 v2.0 /7/ and carry out following;

- An assessment of the implementation and operation of the registered project activity as per the registered GS4GG PDD v06, dated: 11/09/2022/18/.
- A review of information flows for generating, aggregating and reporting the monitoring parameters;
- Interviews with relevant personnel to determine whether the operational and data collection procedures are implemented in accordance with the monitoring plan in the GS4GG PDD v06, dated: 11/09/2022/18/;
- 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 for SDG 7,8 and 13 such as employment records and salary slips/27/ and training records/26/;
- A check of the monitoring equipment including calibration performance and observations of monitoring practices against the requirements of the GS4GG PDD V06/18/, the applied methodology/12/ including applicable tool(s).
- A review of calculations and assumptions made in determining the GHG data and emission reductions;
- 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 as per VVS v1.0 clause 9.3.2/5/.

Verification Team also confirms that there is no deviation(s) to address a non- compliance with the minimum site visit requirement as per the GS4GG requirement ⁵ applicability of minimum site visit requirement by VVB” dated 16/08/2021 v 2.0 /7/.

Interview

An on-site inspection /37//38/ has been performed by the assessment team. Representatives of the PD and O&M team were interviewed /36/ personally by assessment team on **01/08/2023** at Khari Charnan Village in Bikaner district of Rajasthan, India. Personnel responsible for monitoring of project activity, data collection, management, and QA/QC procedure were also interviewed. These tables outline the personnel involved in the interviews, along with their respective roles. The interviews specifically targeted individuals responsible for monitoring -of project activity, data collection, quality assurance and quality control (QA/QC) procedures.

⁵ https://globalgoals.goldstandard.org/112_par_site-visit-and-remote-audit-requirements-and-procedures/

Table No.-08: Onsite inspection of the project activity by the assessment team

Duration of Onsite Inspection: 01/08/2023			
Name	Role	Location of Site	Activity Performed On-Site
Barun Kumar	Team Leader and Technical Expert (T.A. 1.2)	Khari Charnan Village, Kolayat Tehsil, Bikaner District, Rajasthan	• An assessment of the implementation and operation of the GS4GG project activity as per the GS4GG PDD V06/18/. • A review of information flows for generating, aggregating and reporting of the monitoring parameters. • Interviews with relevant personnel to confirm that the operational and data collection procedures are implemented in accordance with the Monitoring Plan. • A cross-check between information provided in the MR and data from other sources. • A check of the monitoring equipment including calibration performance, and observations of monitoring practices against the requirements of the registered GS4GG PDD v06, dated 11/09/2022/18/ and the applied methodology ACM 0002 v20.0/12/. • A review of calculations and assumptions made in determining the GHG data and ERs, and • An identification of QA/QC procedures in
Shivani Chauhan	Validator/Verifier		

			place to prevent, or identify and correct, any errors or omissions in the reported monitoring parameters.
--	--	--	---

The topics covered during interview ranges from general features and implementation of project to technical details of the project like calibration, monitoring and measuring system, data collection, recording, emergency procedures internal audit, Procedures for handling non-conformances with the validated monitoring plan, personal training, and archiving procedures. The assessment was based on the feedback received during onsite interview coupled with the documentation in VKU.F62W.Field Assessment Checklist for Onsite Visit /37/. The tables serve to identify the individuals interviewed and provide relevant information regarding their roles within the project.

During Onsite Visit/37//38/, local stakeholders involved in the projects /36/ have been also interviewed to verify implementation of grievance mechanism and process of its resolution, as mentioned in the Monitoring report/19d/. It also included confirmation of sustainable development claims and verification of the socio-economic impact made by the project on the local community. VKU also checked records and observed that the Project developer has provided opportunities for the locals to express their opinions and grievances. Project developer has put efforts to resolve issues through effective communication & consultation with stakeholders. VKU could verify & confirm all the above statements via focussed group discussions and personnel interview/36/ with stakeholders as tabulated below:

Table No. 10: Personnel Interview and Focussed Discussion with Site Personnels & Local Stakeholders

S.No	Interviewee			Dates	Subject	Team Member Involved
	Name	Affiliation	Gender			
01.	Jitendra Soni	Sr. Manager at Mahindra Susten Pvt Ltd.	Male	01/08/2023	• Operation and maintenance Procedures, Calibration, JMR. • Local employment, trainings, • Monitoring of SDG parameters	Barun Kumar and Shivani Chauhan
02.	Keshav Verma	Cluster Manager at	Male			

		Mahindra Teqo				
03.	Sahid Anwar	HSE Enginner at Teqo	Male			
04.	Jaspal Yadav	Site Incharge	Male			
05.	Tarachand	Local Stakeholder	Male			
06.	Rajendra	Local Stakeholder	Male			
07.	Umesharam	Local Stakeholder	Male			
08.	Mohamad Ratalid	Local Stakeholder	Male			

- Data archiving, breakdown details
- O&M of the plant site and personnel responsible for monitoring of required monitored parameters and implementation of QA/QC Procedure.
- Stakeholder meeting Employment opportunities, Standard of Livings, etc.
- The ongoing communication procedure and the address of their grievance mechanism followed by the project proponent
- Scope and generation of employment in the locality due to the implementation of said project activity in the area.

VKU's Assessment Team use form VKU.F46W. Attendance Sheet of Onsite audit /38/ to write the names of site personnel and local stakeholders present during opening and closing meeting and those who were interviewed at the site.

Verification Team confirms that there is **no perceived or potential conflict of interest** and provided complete list of the people interviewed during site visit, including information on the organization they represent are disclosed in public document by their consent.

2.3 Reporting of Findings

The objective of this step is to identify, discuss and conclude on the issues related to the monitoring, implementation and operations of the registered project activity that could impair the capacity of the registered project activity to achieve emission reductions or influence the monitoring and reporting of emission reductions. This is done based on the desk review and onsite assessment. The verification team prepares and/or updates a verification protocol (internal document) that records the conformities and non-conformities, which may be of following types;

As per GS VVS version 01 clause 6.3.14 CAR (Corrective Action Request) is raised if one of the following occurs:

1. The Project Developer(s) has made mistakes that will influence the ability of the proposed project to achieve real, measurable, verifiable and additional emission reductions/GHG Removals and SDG impacts (e.g., establishment of inaccurate baseline scenario(s), implementation of incorrect/inapplicable methodological steps and/or data and parameter values for calculation of emission reductions and SDG impacts, adoption of erroneous estimations/assumptions for demonstration of additionality etc.);
2. The applicable GS4GG requirements and procedures have not been met (e.g., partial or complete non-compliance with applicable regulatory documents, e.g., local stakeholder engagement, safeguarding principles assessment and sustainable development impact assessment etc.);
3. There is a risk that GHG emission reductions and SDG impacts cannot be monitored or calculated. Clarification request (CL) is raised if information is insufficient or not clear enough to determine whether the applicable GS4GG requirements have been met

Clarification request (CL) is raised if information is insufficient or not clear enough to determine whether the applicable GS4GG requirements have been met.

FAR (Forward Action Request) is raised during verification if the monitoring and reporting require attention and/or adjustment for the next verification period.

All CARs and CLs raised by the VKU Certification during verification shall be resolved prior to submitting a request for issuance.

In summary, **05 CLs, 06 CARs and 00 FAR** were raised during this verification which were closed successfully, and details are provided under [Section 6](#) of this report. The section 06 also includes the response provided by the project representative and its assessment by the verification team when it was closed out or otherwise.

2.4 Technical Review

A draft verification report that is prepared by verification team is reviewed by an independent technical review team to confirm if the internal procedures established and implemented by VKU Certification were duly complied with and such opinion/conclusion is reached in an objective manner that complies with the GS4GG rules and requirements. The technical review team is collectively required to possess the technical expertise of all the technical area/sectoral scope the project activity relates to. All team members of technical review team are independent of the verification team.

During the technical review process additional findings may be identified or the closed-out findings may be opened, which needs to be satisfactorily resolved before the request for issuance is submitted to GS4GG. The independent technical reviewer may either approve the report as such or reject/return the same in such case providing the comments/findings/issues that needs to be resolved by the verification team. The decision taken by the Technical Reviewer is final and is authorized by the Managing Director on behalf of VKU Certification Private Limited.

3. VERIFICATION FINDINGS

This section summarises the findings from the verification of the emission reductions reported for the “**200 MW Solar PV Plant by Mahindra Susten in Rajasthan**” for the monitoring period 14/10/2021 to 31/12/2022 (inclusive of both dates).

3.1 Description of project

3.1.1 General description of project

Verification Means	Desk Review of MR version 1.0 dated: 16/08/2023, and latest updated MR version 4.0 dated 15/05/2024/19d/, ER version 1.0 dated: 16/08/2023, ER version 2.0 dated 15/09/2023 & latest updated ER version 04 dated 15/05/2024/20d/, supporting documents (section 4) and registered GS4GG PDD v06/18/ and On-site Audit.
Findings	CAR 02, CL 01 & CL 02 were raised and closed successfully. For more details refer section 06
Conclusions	Assessment Team confirms that general description of project mentioned in updated MR/19d/ section A.1 is correct and it is in compliance with registered GS4GG PDD/18/. And also confirms that section A.1 of MR/19d/, fulfils the requirement of GS4GG v1.2, VVS v1.0/05/ and followed the guidelines provided in the MR Template v1.1/16/.

3.1.2 Location of Project

Verification Means	Desk Review of latest MR /19d/, supporting documents such as Validation Report /25/, O&M Agreement /30/, Power Purchase Agreement /31/ etc. listed in (section 4) and registered GS4GG PDD v06/18/. Assessment Team used GPS Map Camera/34/ during site visit to confirm the location and geo-tagged the evidences collected/recorded during on-site visit, also during desk-review, team employed Google Earth Pro Software /35/ to confirm if the site to be visited is actually installed and reflected at the geo-coordinates defined in the registered GS4GG PDD v06/18/.
Findings	CAR 06 was raised and closed successfully. For more details refer section 06
Conclusions	Assessment Team concludes that location of project provided in section A.2 of the updated final MR/19d/ for the current monitoring period is correct and compliance with the registered GS4GG PDD v06/18/ and also verified the same through GPS Map Camera app/34/ during onsite visit. The given geo-coordinates are found to be correct during desk review with the help of Google Earth Pro software/35/. However, Project representative has applied Correction-1 to change the geo-coordinates from the registered GS4GG PDD v06/18/ to make it consistent with the actual project activity location. Hence, Location of project found to be correct and follows the guidelines provided in the GS4GG guide of MR Template v1.1/16/.

3.1.3 Reference of applied methodology

Verification Means	Desk Review of latest updated MR version /19d/, and corresponding ER/20d/, supporting documents such as applied methodology/12/ and tools/13/, /14/ with the registered GS4GG PDD v06/18/ and On-site Audit.
Findings	No finding raised for this section
Conclusions	Assessment Team confirms that applied CDM methodology ACM 0002 “Grid- connected electricity generation from renewable sources” version 20.0/12/ as this is a large-scale solar project. Tool 01 (Tool for the demonstration and assessment of additionality version 7.0) /13/ and Tool 7 (Tool to calculated the emission for an electricity system version 7/14/ are used which is compliance with the registered GS4GG PDD V06/18/, the assessment team can ascertain that the description of the methodology used in the project mentioned is in line with GS4GG validation and verification standard v1.0, GS Principle and Requirements v1.2. and also follow the guidelines provided in the GS4GG guide MR Template v1.1/16/.

3.1.4 Crediting period of Project

Verification Means	Desk Review of latest updated MR/19d/and On-Site Audit.
Findings	No finding raised for this section
Conclusions	Assessment Team confirms that project activity follows the 5 years renewable crediting period, and its duration is from 14/10/2021 to 13/10/2026 (5 years; both dates included). The start date of crediting period is the commissioning date of project which is verified by Commissioning certificate /21/ submitted by the project representative to VVB and registered GS4GG PDD v06/18/. So, it concluded that this is first crediting period starting on 14/10/2021 and End date of crediting period is as per the GS4GG principle and requirement v1.2/01/ and GS4GG validation and verification standard v1.0/05/ which is 13/10/2026. Hence, it is verified that crediting period number and its length is correct.

3.2 Remaining Issues (FAR(s) from validation or previous verification)

This is 1st verification of the project activity. There are no FAR(s) from validation/25/ that need to be closed during this verification.

3.3 Post registration changes

Type of change(s)	Temporary deviations from the registered Monitoring & Reporting Plan, methodology or standardised baseline.
Description of change(s)	Not Applicable
Assessment of change(s)	Not Applicable
Opinion on change(s)	Verification Team confirms that there are no Temporary deviations from the registered monitoring & Reporting Plan, methodology or standardised baseline and they are in compliance and in-line with the registered GS4GG PDD v06/18/. Hence, this section is not applicable for the current monitoring period.

Type of change(s)	Corrections														
Description of change(s)	Correction 1 – In the registered GS4GG PDD v06/18/, there was a typographical error related to geo coordinates. The geo-coordinates of the project activity have been corrected in the current monitoring report.														
	<table><tr><th colspan="2">Project Investor’s Name</th><th>New Latitude</th><th>New Longitude</th></tr><tr><td>Mahindra Susten Private Limited</td><td></td><td>28°0'2.75"N</td><td>72°59'10.19"E</td></tr><tr><td></td><td></td><td>Old Latitude</td><td>Old Longitude</td></tr></table>			Project Investor’s Name		New Latitude	New Longitude	Mahindra Susten Private Limited		28°0'2.75"N	72°59'10.19"E			Old Latitude	Old Longitude
	Project Investor’s Name		New Latitude	New Longitude											
Mahindra Susten Private Limited		28°0'2.75"N	72°59'10.19"E												
		Old Latitude	Old Longitude												

	Mahindra Susten Private Limited 27°57'9.33"N 72°59'42.44"E
Assessment of change(s)	Assessment team has verified the change in section B.2.2 of latest MR/19d/ and confirms that the geo-coordinates of the project activity presented in revised MR/19d/ is correct and the project site is visible properly on Google earth pro software/35/ with the revised Geo-coordinates, hence it is accepted by VKU Assessment team. And as per the independent assessment through https://www.omnicalculator.com/other/latitude-longitude-distance VVB found that the distance between old and new geo coordinates are only 5.428 KM (may consider 5 to 6 km). The same has been verified through the Google Earth Pro application (https://earth.google.com/web). 
Opinion on change(s)	The change in Geo-coordinates does not affect the project's Additionality, Baseline scenario, project design and applicability of methodology in any way, this is an editorial correction made by Project representative in current monitoring period which is verified and acceptable to assessment team. "Although the change in coordinates of the Solar power plant warrants design change under normal circumstances, the present project activity does not fall into that category. This is mainly due to 2 reasons the wrongful mention of the coordinates in the registered PDD was an inadvertent error and the other being the change in the project location did not affect design change. The changed project location was within 6 km from the previous mentioned location, hence PLF assumed in the registered PDD is still applicable to the project activity.

Type of change(s)	Changes to the start date of the crediting period
Description of change(s)	Not Applicable

Assessment of change(s)	Not Applicable
Opinion on change(s)	Verification Team confirms that there are no changes in the start date of crediting period. Start date of crediting period is 14/10/2021 as per the commissioning certificate/21/ and it is in compliance with the registered GS4GG PDD v06/18/. Hence, this section is not applicable for the current monitoring period.

Type of change(s)	Permanent changes from the design Certified registered monitoring plan, applied monitoring methodology or standardized baseline
Description of change(s)	Not Applicable
Assessment of change(s)	Not Applicable
Opinion on change(s)	Verification Team confirms that there are no permanent changes has been done in the certified monitoring plan, applied methodology or applied standardised baseline and it is in compliance and in-line with the registered GS4GG PDD v06/18/. Hence, this section is not applicable for the current monitoring period.

Type of change(s)	Changes to the project design of approved project activity
Description of change(s)	Not Applicable
Assessment of change(s)	Not Applicable
Opinion on change(s)	Verification Team confirms that there are no changes to project design of approved project and it is in-line and compliance with registered GS4GG PDD v06/18/. Hence, this section is not applicable for the current monitoring period.

3.4 Description of monitoring system applied by the project

3.4.1 Compliance of monitoring plan with monitoring methodology

Assessment team confirms that the monitoring plan provided in the entire section C of the latest MR version 4.0 dated 15/05/2024 for the current monitoring period /19d/ is in accordance with the applied methodology ACM0002, v20.0 /12/ and, the approved standardized baseline that is applied by the registered GS4GG PDD v06/18/.

The monitoring plan for the 200MW_{AC} plant by Mahindra Susten Private Limited is developed in accordance with the modalities and procedures for GS4GG project activities and is for grid-connected solar power project hence applied the methodology ACM0002, v20.0 /12/ which is located at Khari Charnan Village, Kolayat Tehsil, Bikaner district in Rajasthan, India. The provides details about the

organization responsible for monitoring, the parameters to be observed, the monitoring methods, quality assurance measures, quality control procedures, as well as how data will be stored and archived. The primary authority and accountability for tasks such as data registration, monitoring, measurement, reporting, and data review lies with the (PD).

The monitoring team is composed of the following staff:

- **Site In-charge (PD):** Overall functioning and maintenance of the project activity, the Site in-charge shall coordinate with the O&M operator as well as the site supervisors.
- **O&M Representative (Mahindra Teqo Private Limited):** Co-ordination between Site in-charge of the O&M operator as well as the project participant and further report to PD head office.
- **Site In-charge (O&M Operator):** Responsibility for maintaining the data records, ensures completeness of data, and reliability of data (calibration of equipment) as well as data recording for all the parameters.
- **Shift In-charge:** Responsible for day-to-day data collection and maintains day to day monitored data.

Data archiving policy: All monitored data is archived electronically for a period of two years after the end of the crediting period or the last issuance of VERs, whichever occurs later.

Data Measurement: Projects activity comprises of installation Energy meters at a Grid substation (GSS). An internal pooling substation at plant end is there where the generated power of 33kV is stepped up to 132kV. The internal pooling substation is then interconnected with the 220/132kV single circuit transmission line up to the nearest grid substation located at Gajner in Rajasthan where it is further stepped up to 220kV.

The export and import energy are measured continuously using the meters installed at GSS end. Export & Import readings of meters are taken on monthly basis by authorized officer of SECI in the presence of representative(s) of PD. The meter reading is taken jointly and signed by the representatives of the SECI and representative(s) of PD. Based on the readings, invoices/ monthly bills are raised by PD. These invoices/ monthly bills are used for cross checking the meter readings taken for the respective project activity.

It is to be noted that though the PD or their representatives are available during meter reading, the calculations of net electricity supplied to grid is completely under purview of SECI and PD does not have any control on it. Also, accuracy class of meters and calibration frequency is under purview of

SECI/Discom officer and PD does not have any control on it. PD gets the monthly credit report from where net electricity supplied to grid is obtained and used for emission reduction calculations.

Data collection and archiving

Export & Import readings from main and check meters are collected under the supervision of the O&M Team or authorized representatives of PD. The net electricity supplied to grid are calculated based on export & import readings. The period of storage of the monitored data will be 2 years after the end of crediting period or till the last issuance of GS-VERs for the project activity whichever occurs later.

Mismatch in Monitoring Period and the Billing Period

In case the dates of a particular monitoring period do not match with the dates of the billing period, the net electricity exported to the grid would be calculated from:

$$D = (A/B) * C$$

Where;

A = Difference of number of days which are not matching of billing period and monitoring period.

B = Number of days of the billing period/ month which was not matched with the monitoring period.

C = Net Electricity supplied to the grid for that given billing period/ month.

The calculated value after apportioning would be used for calculation of emission reductions during that period.

Emergency preparedness: The project activity does not result in any unidentified activity that can result in substantial emissions from the project activity. No need for emergency preparedness in data monitoring is visualized.

In the unlikely event of failure of both Main meter and Check meter installed at sub-station, is found to be outside the acceptable limits of accuracy or faulty or not functioning properly, it will be repaired or replaced simultaneously and, the meters are replaced immediately by the spare meter kept available at the site.

In the event that the Main meter is not in service as a result of maintenance, repairs or testing, the Check meter will be used for readings and in the event that both the Main meter and check meter both are not in service as a result of maintenance, repairs or testing, the Standby meter will be used for readings. In case all the three meters not function properly than in that case error factor will be applied as per the accuracy class of the meter. During the current monitoring period the main, check and standby meters were operating in the acceptable limits of accuracy at site. VVB confirmed this during site visit/37//38/ by physically inspecting the energy meters installed at the substations and by interviewing the

personnels at substation and site in charge. Verification Team also concluded that there is grid breakdown from GSS end for 23:00 Hrs only which is 0.22% of total hours of monitoring period and it is deemed to be correct and consistent with the submitted Maintenance Record. The given maintenance and downtime do not impact generation and estimated emission reduction consider in project activity

The details of Grid breakdown details are as;

Date	D/d Description	Start time	Stop time	Total down time Hrs
20/10/21	Grid BD from GSS	11:38	11:52	0:14
28/10/21	Grid BD from GSS	12:28	13:32	1:04
12/11/21	Grid BD from GSS	14:43	16:30	1:47
22/11/21	Grid BD from GSS	13:09	13:45	0:36
08/12/21	Grid BD from GSS	8:26	9:33	1:07
24/12/21	Grid BD from GSS	10:43	11:58	1:15
10/01/22	Grid BD from GSS	13:02	14:51	1:49
25/01/22	Grid BD from GSS	11:35	12:55	1:20
6/02/22	Grid BD from GSS	16:55	17:52	0:57
15/02/22	Grid BD from GSS	13:11	13:51	0:40
23/02/22	Grid BD from GSS	12:21	12:53	0:32
24/03/22	Grid BD from GSS	11:42	12:02	0:20
03/04/22	Grid BD from GSS	16:02	16:29	0:27
04/05/22	Grid BD from GSS	12:57	13:19	0:22
07/06/22	Grid BD from GSS	8:37	15:41	7:04
14/07/22	Grid BD from GSS	9:21	9:57	0:36
11/08/22	Grid BD from GSS	15:45	15:58	0:13
24/08/22	Grid BD from GSS	12:36	12:49	0:13
26/09/22	Grid BD from GSS	12:25	13:15	0:50

27/10/22	Grid BD from GSS	11:27	11:40	0:13
10/11/22	Grid BD from GSS	7:12	7:32	0:20
19/11/23	Grid BD from GSS	8:01	8:49	0:48
20/12/22	Grid BD from GSS	10:34	10:47	0:13
Total				23:00

Personnel training: In order to ensure a proper functioning of the project activity and a properly monitoring of emission reductions, the staff (team) is trained. The plant helpers are trained in equipment operation, data recording, reports writing, operation and maintenance and emergency procedures in compliance with the monitoring plan. During this monitoring period, the following training sessions have been conducted as listed in Table No. 11 below:

Table No. 11: Trainings Conducted at site during current monitoring period

S. No.	Date	Topic of Training	Total No. of trainings	Number of attendees
1	30/11/2021	First aid training	1	11
2	08/12/2021	First aid training	1	12
3	01/12/2021	HiRA	1	11
4	05/12/2021	Mock drill and electrical safety	1	18
5	07/12/2021	Permit to work	1	24
6	30/12/2021	Safe, unsafe condition	1	12
7	08/01/2022	VCB/SF6 maintainance	1	8
8	06/01/2022	Electrical safety	1	9
9	01/02/2022	LOTO	1	12
10	04/03/2022	Heat stroke	1	12
11	05/03/2022	Firefighting and first aid	1	12
12	08/03/2022	Road safety	1	12
13	21/03/2022	ARC flash suit	1	12
14	12/04/2022	Mock drill and electrical safety	1	11
15	17/04/2022	Safe, unsafe condition	1	14
16	20/04/2022	Proper PP used	1	7
17	22/04/2022	Summer safety	1	9
18	23/04/2022	First aid training	1	11
19	25/04/2022	Electrical safety	1	12
20	26/04/2022	Road safety and security training	1	13
21	29/04/2022	PWT training	1	12
22	04/05/2022	Heat stroke	1	8

23	07/05/2022	Fault identification CB	1	11
24	16/05/2022	PTW training	1	12
25	20/05/2022	Invertor overview and parts	1	13
26	21/05/2022	HSE plan	1	14
27	25/05/2022	LOTO	1	13
28	26/05/2022	Incident management	1	5
29	26/05/2022	HiRA	1	5
30	27/05/2022	Incident management	1	14
31	09/06/2022	Emergency training	1	12
32	10/06/2022	HT panel	1	12
33	10/06/2022	Summer safety	1	14
34	10/06/2022	Hazardous waste management	1	14
35	24/06/2022	SOP	1	6
36	24/06/2022	Emergency management training	1	14
37	27/06/2022	Height work training	1	14
38	28/06/2022	SOP	1	14
39	09/07/2022	Summer safety	1	13
40	13/07/2022	Spillage of oil	1	20
41	18/07/2022	String monitoring training	1	14
42	20/07/2022	Basic first aid training	1	12
43	22/07/2022	HIRA Training	1	12
44	25/07/2022	Training about vavle check and oil leakage	1	12
45	18/08/2022	Switchyard safety training	1	8
46	19/08/2022	PPE training	1	12
47	22/08/2022	CPR mock drill	1	16
48	30/08/2022	Invertor overview and parts and maintainance	1	12
49	09/09/2022	Fire safety management	1	21
50	13/09/2022	Incident management	1	20
51	21/09/2022	SCADA operation and trouble shooting	1	19
52	29/09/2022	Overall HT panel maintainance	1	20
53	10/10/2022	PTW procedure	1	17
54	13/10/2022	Battery and battery charger	1	20
55	13/10/2022	Control panel and relay panel	1	20

56	23/10/2022	Fire safety management	1	13
57	28/10/2022	Hazardous waste management	1	16
58	08/11/2022	Traffic management	1	9
59	09/11/2022	HIRA	1	12
60	10/11/2022	SOP	1	12
61	19/11/2022	Fall from height mockdrill	1	17
62	19/11/2022	Switchyard safety training	1	14
63	24/11/2022	All equipment basic testing and procedures	1	14
64	09/12/2022	Use of PPE	1	17
65	11/12/2022	Do's and don't's in switch yard	1	8
66	20/12/2022	Switchyard safety training	1	14
67	21/12/2022	Training on PV modules	1	20
68	25/12/2022	Zero littering training	1	12
69	29/12/2022	Natural calamities mockdrill	1	18
Total			69	913

During this current monitoring period PD conducted and inclusive training program of the site personnels at the site. Total No. of Trainings given to the employees during current monitoring period of 444 days are **69 Trainings**. PD has submitted training records/26/ and attendance sheet of trainings conducted on sample basis/43/ to VVB which confirms the participation of employees in training programs arranged at the site and also a training calendar to verify the frequency of trainings at the site. VVB also confirmed during onsite visit about the training programs through personnel interview and focussed group discussions with site personnels/36/ working at site.

3.4.2 Compliance of monitoring activities with the registered Monitoring plan

3.4.2.1 Data and Parameters fixed ex-ante or at renewal of crediting period

Verification Means	Desk Review of latest updated MR/19d/ and final corresponding ER /20d/, supporting documents (section 4) and registered GS4GG PDD v06/18/ and On-site Audit.			
Findings	CAR 03 was raised and closed successfully and details are given in section 6 of this report.			
Conclusions	Details of ex-ante parameters			
	Parame-ter	Unit	Description	Value

	EF_{OM,y}	tCO _{2e} /MWh	Operating Margin CO ₂ emission factor in year y	0.9522
	EF_{BM,y}	tCO _{2e} /MWh	Build Margin CO ₂ emission factor in year y	0.8653
	EF_{CM,y}	tCO _{2e} /MWh	Combined Margin CO ₂ emission factor in year y	0.9305
Assessment Team concludes that the ex-ante parameter of the project activity is in accordance with the monitoring plan and meets the requirements of the applied monitoring methodology ACM0002 v20.0/12/ and “Tool to calculate the emission factor for an electricity system, version 07.0.0”/14/. Hence, it is confirmed that the values used for the installed capacity before project’s implementation (fixed ex ante for the 1st crediting period) for calculation of emission reduction is consistent with the GS4GG PDD v06/18/ and has been correctly applied in updated MR v04/19d/. The values are obtained from the CO₂ Baseline Database for Indian Power Sector” version 17.0, /39/ published by the Central Electricity Authority, Ministry of Power, Government of India as mentioned in MR v04/19d/ and verified as per registered GS4GG PDD v06/18/. Assessment Team has cross verified the CEA database /39/ and confirmed the same with registered PD, hence the above ex-ante parameters and their values are in-line with the registered GS4GG PDD v06/18/.				

3.4.2.2 Data and Parameters monitored

Verification Means	Desk Review of latest MR/19d/, and latest ER/20d/, supporting documents (section 4) and registered GS4GG PDD v06/18/ and On-site Audit.			
Findings	CAR 05, CAR 06 and CL 04 were raised and resolved			
Conclusions	Assessment Team assessed the data and parameters monitored for the current monitoring period are mentioned in table below: Details of monitored parameter			
	Parameters	Value Applied	Relevant SDG Indicator	Assessment

	EG _{facility, y} (Quantity of net electricity supplied to the grid)	568,803.20 MWh	7.2.1: Affordable and Clean Energy	Based on the site visit observation, JMRs & Invoices /29/ and single line diagram/24/; the verification team has found that two bidirectional (Main Meter and Check Meter) electricity meters and a standby meter for emergency are installed near the 220kv GSS Gajner (Substation end). The metering point (grid interface) is situated near the onsite delivery substation. The parameter is monitored using bi-directional energy meters and calculated as difference between (a) the quantity of electricity supplied by the project plant/unit to the grid; and (b) the quantity of electricity imported by the project plant/unit from the grid. Both the electricity export to the grid and import from the grid are continuously measured by the energy meters and recorded on monthly basis by authorized officer of SECI in the presence of representative of Project Developer. The meter reading is taken jointly (JMR)/29/and signed by the representatives of the
--	---	----------------	------------------------------------	--

				SECI and representative(s) of Project Developer. The average of electricity data (export and import) from both the meters is used for the calculation of this parameter as verified from the Invoices/29/. The measuring frequency is in accordance with the monitoring plan and monitoring methodology. The monthly invoices /29/ is being prepared by the project developer based on the data collected from JMR/29/. Assessment team has checked the monthly data (export and import) /29/ and crosschecked with the invoices /29/ and found that values used in the latest MR /19d/ and its latest ER sheet /20d/ are correct and consistent. Hence the verification team was able to conclude that this parameter is being monitored and recorded as per the approved GS4GG PDD v06/18/ monitoring plan. Monitoring equipment: Monitoring equipment details have been verified from the site visit observations, JMRs /29/,
--	--	--	--	---

				and photos of site visit /33/, meter installation certificates/32/ and meter calibration certificate/32/ and found consistent with the MR /19d/. There was no meter change during this monitoring period. Is accuracy of the monitoring equipment as stated in the GS4GG PDD? Yes, the accuracy of the energy meters is 0.2s as verified from site visit observation and meter installation certificates/32/ and meter calibration certificate/32/ which is in compliance with the approved GS4GG PDD V06/18/ monitoring plan and hence accepted by VVB. Calibration frequency/interval: As per the approved GS4GG PDD v06/18/monitoring plan, and CEA 2006 section 18, all interface meters and consumer meters shall be tested at least once in five years. So, as per the calibration cum connectivity report all energy meters are installed on 06/10/2021 calibrated on 05/11/2022 and their calibration validity is till 04/11/2027.
--	--	--	--	---

				Is calibration validity for this entire monitoring period: Yes, the calibration is valid for the meters as per the registered monitoring plan up to 04/11/2027. QA/QC procedure: The verification team has accepted the measurement methods, aggregation approach and data used for emission reduction calculations.
	Air Quality (Reduction in CO ₂ e emission reduction due to implementation of project activity)	529,270 tCO ₂ e	13.2.1: Climate Action	Assessment Team has checked the GHG emission reduction calculation /20d/ for this monitoring period and found the emission reduction value to be correct for this monitoring period. This parameter is computed by multiplying the baseline electrical energy (EG_{facility,y}) expressed in MWh (megawatt-hours) of electricity generated by the renewable power unit by an appropriate emission factor. The calculation is clearly presented in the Emission Reduction Sheet/20d/, and it indicates that the emission reduction achieved during the current monitoring period is 529,270 tCO₂e. The assessment team has reviewed this information and

				confirmed its accuracy. Consequently, the emission reduction calculation is considered correct and in compliance with the necessary standards. As per the approved GS4GG PDD v06/18/, emission reductions estimated as 516,267 tCO₂e for current monitoring period. However, the actual emission reductions achieved for this monitoring period is 529,270 tCO₂e which is only 2.52% (13,004 tCO₂e) more than the estimated ERs. Project Developer stated that net electricity generated is high due to the higher number of sunshine hours (climatic conditions) which is beyond the control of PD. VVB accepted this justification because the difference is + 2.52% only between the actual and estimated generation, which is within the benchmark and found it has no impact on the project additionality.
	•Quantitative employment (No of permanent employment	40 Employment-	SDG 8.5.1: Decent Work and Economic Growth	40 employees are working for the project activity i.e., 40 jobs have been created under the

	happened due to the project activity), •Quality of employment •Income generation	Skilled employees: 21 Unskilled employees: 19 Permanent employees: 2 Temporary employees: 38 Male: 40 Female: 00 And 69 Trainings INR 35,766,665 ⁶		project activity, all are male.	
				Further the employees can be classified in following categories:	
				Skilled Employees	21
				Unskilled Employees	19
				Permanent Employees	2
				Temporary Employees	38
				Male Employees	40
				Female Employees (Due to Remote Location female employees do not prefer to work)	00
				The same has been verified from the site visit inspection/33/, attendance register available at the site and employment records/27/ submitted by Project representative. The skilled employees work for solar PV implementation, operating and maintenance of the plant.	

⁶ The income generation mentioned is at the group level, and is the total income generated in the current monitoring period, The INR mentioned here signifies the total income generated for the employees in the monitoring period. The income generation mentioned is at the group level, and is the total income generated in the current monitoring period

				The unskilled worker will be used for day-to-day basis for loading and unloading and sweeping activities, module cleaning and grass cutting. Verification Team confirmed that minimum wages of employees are compliance with the Indian Minimum wages law on skilled, and unskilled as per the cross verification of publicly available Indian governmental sites of Ministry of Labour & Employment office of the Chief labour Commissioner (https://clc.gov.in/clc/min-wages) and https://www.india-briefing.com/ . <table border="1"><tr><td>As per Indian Govt. wages law (https://clc.gov.in/clc/min-wages)</td><td colspan="2">Project provided Employment</td></tr><tr><td>Skilled</td><td>743INR/Day</td><td>1074 INR/Day</td></tr><tr><td>Unskilled</td><td>560INR/Day</td><td>720 INR/Day</td></tr></table> As per interview with project representative salary of each individual also defined by his/her work load, experiences and type (permanent or temporary and skilled or unskilled).	As per Indian Govt. wages law (https://clc.gov.in/clc/min-wages)	Project provided Employment		Skilled	743INR/Day	1074 INR/Day	Unskilled	560INR/Day	720 INR/Day
As per Indian Govt. wages law (https://clc.gov.in/clc/min-wages)	Project provided Employment												
Skilled	743INR/Day	1074 INR/Day											
Unskilled	560INR/Day	720 INR/Day											

				As per the onsite inspection/33/and training records /26/ provided by Project representative along with the training schedule, VVB confirms that total 69 trainings are given to the employees as per the requirement in the current monitoring period. As per the onsite discussion income to all unskilled workers are made on day-to-day basis in line with minimum wages. Total income generation in the current monitoring period is INR 35,766,665 including O&M cost. The assessment team found this information acceptable and verified it using the salary slips/27/, Training Attendance sheets & Employee Records/27/ submitted by Project representative. Thus, verification team was able to confirm that quality of, quantitative employment and income generation has improved due to the project activity.
	As per para 360 to 361 of CDM VVS for project activity version 03.0 /15/, the assessment team concludes that the monitoring of the project activity is being carried out in accordance with the GS4GG PDD			

	v06/18/ monitoring plan and meets the requirements of the applied monitoring methodology /12/. The adequacy and compliance of the registered monitoring plan /18/ in the MR can be concluded as conformed. The flow of the information from the point of generation up to reporting has been reviewed and found to be correct and appropriate meeting the requirements of the applied methodology/12/. As per Limited warranty for solar module which is submitted by LONGi Solar Australia Pty Ltd and Jinko Solar Import and Export Co., Ltd., Supplier provides power output loss assurance within 25 years as of the Warranty Effective Date and the same has also confirmed with the technical TÜV Rheinland (India) Pvt Ltd prepared solar report of Technical Due Diligence. Hence, it is confirmed that total technical lifetime of the equipment is 25 year and also concluded that PD updated the section B.1 of revised MR v04 dated: 15/05/2024.
--	--

3.4.2.3 Implementation of Sampling Plan

Verification Means	No Sampling Plan applied for the project activity. Therefore, this section is not applicable.
Findings	Not applicable
Conclusions	Not applicable

3.4.3 Compliance with the calibration frequency requirements for measuring instruments

Verification Means	Verification Team has checked whether the calibration of the measuring equipments that have an impact on the claimed GHG emission reductions is conducted by the project developer at the frequency specified in the monitoring plan/18/. The calibration details of the monitoring equipment's corresponding to the monitoring parameter mentioned in the section B.7.1 of the approved GS4GG PDD v06/18/ has been checked and justified under section 3.4.2.2 of this report in detail. As per the GS4GG PDD v06/18/and Power Purchase Agreement/31/ with the SPD (Solar Power Developer- Mahindra Susten Pvt. Ltd.) as first party and SECI (Solar Energy Corporation of India Limited) as a second party of the second part, the meters (main meter, check meter and standby meter are
---------------------------	---

	calibrated once in per 5 years as per CEA guidelines⁷ 2006 and calibration certificate and connectivity report/32/ The monitoring equipment's have been installed in the project activity according to registered monitoring plan/18/.			
	Details	Main meter	Check meter	Standby meter
	Make	SECURE	SECURE	SECURE
	Serial Number	RJB98241	RJB98242	RJB98240
	Accuracy class	0.2s	0.2s	0.2s
	Location of meters	220kv GSS Gajner (GSS END)	220kv GSS Gajner (GSS END)	220kv GSS Gajner (Plant END)
	Calibration frequency as per PD	Once in 5 years	Once in 5 years	Once in 5 years
	Installation date	06/10/2021	06/10/2021	06/10/2021
	Calibration date	05/11/2022	05/11/2022	05/11/2022
	Calibration validity	04/11/2027 ⁸	04/11/2027	04/11/2027
	Calibration Certificate No.	DCPL/CAL/22-23/1310	DCPL/CAL/22-23/1311	DCPL/CAL/22-23/1309
Calibration is done by the DCPL (Darsh Calibration Private limited as per the calibration points of Indian standard and due date mentioned as per the Rajasthan metering code.				
Findings	CAR #05 and CL#03 raised during desk review which are successfully closed, for more details refer section 06.			
Conclusions	As per 365 to 370 of CDM VVS for project activity version 03.0/15/, the verification team confirms that the calibration frequency is in line with the monitoring plan mentioned in the GS4GG PDD v06/18/. During the			

⁷ https://cea.nic.in/wp-content/uploads/2020/04/review_regulation.pdf

⁸ As per registered PDD & CEA guideline the calibration frequency is once in 5 years however DISCOM is carrying out calibration once in a year which is not under the control of PD.

	verification assessment of project activity, accuracy of all metering equipment's has been checked and found appropriate by assessment team during onsite visit/38/. The installation and working conditions of the meters were checked during the site inspection/38/ and were found to be satisfactory as compared to the provision of calibration/testing frequency, prescribed under the GS4GG PDD v06/18/. Verification is done in accordance with the registered monitoring plan (as per measurement methods and procedures to be applied) and applied methodology/12/. The monitoring results were recorded consistently as per the approved frequency in the monitoring plan. Calibration is performed once in every five years as per registered GS4GG PDD v06/18/ and PPA /31/. Calibration frequency was cross verified via calibration certificates and was found to be in line with the registered GS4GG PDD v06/18/ and PPA /31/. Calibration is conducted by State Electricity Board and Calibration records are maintained at the plant. The data is cross-verified against values of sold electricity in the joint meter reading statement issued by the RVPNL. The meter is in control and supervision of RVPNL and are calibrated only as and when RVPNL so desires. Calibration is performed by an NABL accredited Laboratory i.e., DCPL (Darsh Calibration Private limited as per the calibration points of Indian standard with Certificate Number: DCPL/CAL/22-23/1310 /32/ The metering system comprises of main and check meter. In the event that the main metering system is not in service due to maintenance, repair or testing, the reading is obtained from the check meter. The calibration records are kept at the plant site by the PD for record purpose. If local/national standards or the manufacturer's specifications are not available, international standards shall be used but there are national standards (CEA guidelines) available so national standards is followed. PP
--	--

	has considered CEA order dated 17-March-2006; which prescribes under the para 18(b) that "all the meters shall be tested once in five years." Thus, validity of the calibration is considered for five years. Hence the calibration frequency in registered GS4GG PDD v06/18/ the frequency is once in 05 years which is deemed acceptable to VKU assessment team.
--	--

3.5 Assessment of data and calculation of emission reductions or net removals

3.5.1 Calculation of baseline values or estimation of baseline situation of each SDG Impact

Verification Means	SDG 7: Affordable and Clean Energy The contribution to SDG 7 is defined as the produced electricity by the solar power plant. As there is no electricity produced in the baseline, the baseline value is 0. SDG 8: Decent Work and Economic Growth The project leads to employment opportunities which would not have been possible in the baseline scenario. So, the baseline value is 0. SDG 13: Climate Action As per the approved GS4GG PDD V06/18/, baseline reductions by the project activity (BE_y) is calculated as follows: Baseline emissions include only CO₂ emissions from electricity generation in fossil fuel fired power plants that are displaced due to the project activity. The methodology assumes that all project electricity generation above baseline levels would have been generated by existing grid-connected power plants and the addition of new grid-connected power plants. The baseline emissions are calculated as follows: $BE_y = EG_{PJ,y} \times EF_{grid,CM,y}$ Where: 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 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” (t CO₂/MWh)/14/.

Calculation of $EG_{PJ,y}$

The project activity is the installation of solar projects, and it is a green field project. So the formula in option (a) i.e., greenfield plants is used to calculate the value of $EG_{PJ,y}$. In accordance with para 41 of the applied methodology:

$$EG_{PJ,y} = EG_{facility,y}$$

Where:

$EG_{PJ,y}$ = Quantity of net electricity generation that is produced and fed into the grid as a result of the implementation of the project activity in year y (MWh/yr).

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

$EG_{facility,y}$ is monitoring parameter and already verified under section 3.4.2.2. of this report.

$EF_{grid,CM,y}$ is the ex-ante parameter and already verified under section 3.4.2.1 of this report. Verification team has verified the calculation of BE_y under the ER calculation sheet /20d/ and found in compliance with the approved GS4GG PDD v06/18/ and the applied methodology /18/.

Therefore,

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

For vintage year 2021 (01-Oct-2021 to 31-Dec-2021 inclusive both dates)

$$\begin{aligned} BE_y &= 75,632 \text{ MWh} * 0.9305 \text{ tCO}_2\text{e/MWh} \\ &= 70,375 \text{ tCO}_2\text{e (rounded down)} \end{aligned}$$

For vintage year 2022 (01-Jan-2022 to 31-Dec-2022 inclusive both dates)

$$\begin{aligned} BE_y &= 493,171.20 \text{ MWh} * 0.9305 \text{ tCO}_2\text{e/MWh} \\ &= 458,895 \text{ tCO}_2\text{e (Rounded down)} \end{aligned}$$

Hence, for entire monitoring period

$$BE_y = 568,803.20 \text{ MWh/yr}^9 * 0.9305 \text{ tCO}_2\text{e/MWh}$$

$$BE_y = 529,270 \text{ tCO}_2\text{e (Rounded down)}$$

The verification team assessed whether the data and calculations of each SDG from the approved GS4GG PDD v06/18/ is correct. The verification team has checked whether calculations of SDGs have been carried out in accordance with the formulae and methods described in the approved GS4GG PDD v06/18/.

The calculation, applied formulae and the method for calculation of SDGs are in accordance with the approved GS4GG PDD v06/18/ and are in line with the requirements of the applied methodology /12/. The formulae and the methods referred in the MR /19d/ and the emission reduction calculation spread sheet /20d/ for estimation of SDGs complies with the corresponding formulae and methods in the approved GS4GG PDD v06/18/.

Hence SDGs for this monitoring period are as follows.

SDG	SDG Impact	Baseline Estimate	Project Estimate	Net Benefit
13	Climate Action (Mandatory)	529,270 tCO ₂ e	0	529,270 tCO ₂ e
8	Promote sustained inclusive and sustainable economic growth, full and productive employment and decent work for all	0	69 Trainings 40 Employees INR 35,766,665	69 Trainings 40 Employees INR 35,766,665
7	Ensure access to affordable,	0	568,803.20 MWh	568,803.20 MWh

⁹ Round Down 568,803 MWh (Rounded down)

		reliable, sustainable and modern energy for all		(568,803 MWh rounded down)	(568,803 MWh rounded down)
Findings	CAR #05, CL# 4 and CL#03 raised during desk review which are successfully closed, for more details refer section 06.				
Conclusions	Project Developer calculated the Baseline emissions as per applied methodology ACM0002 v20.0/12/. As per para 372 and 373 of CDM VVS for project activity version 03.0 /15/, Verification team concludes that the calculation provided in the monitoring report /19d/ and emission reduction spread sheet /20d/ are complete and reflect all the requirements of the registered monitoring plan /18/ and: a) All the monitored data pertaining to SDGs as required by the registered monitoring plan was available to Project Representative, the same has been verified by the verification team. b) All the formula used for the SDGs, was in line to the registered monitored plan /18/. c) The ex-ante parameter correctly sourced from the approved GS4GG PDD v06/18/ and was found to be appropriate and justified.				

3.5.2 Calculation of project value or estimation of project situation of each SDG Impact

Verification Means	SDG 7: Affordable and Clean Energy Following table mentions the “Quantity of net electricity generation supplied by the project plant/unit to the grid in year y” which is already verified under section 3.4.2.2 of this report. <table border="1"> <tr> <th>Period</th><th>EG_{facility,y} (MWh)</th></tr> <tr> <td>14/10/2021 to 31/12/2022</td><td>529,270 MWh</td></tr> </table> SDG 8: Decent Work and Economic Growth The monitoring parameter for the SDG 8 are Number of trainings provided to employees & O&M staff,	Period	EG _{facility,y} (MWh)	14/10/2021 to 31/12/2022	529,270 MWh
Period	EG _{facility,y} (MWh)				
14/10/2021 to 31/12/2022	529,270 MWh				

Cost spent for O&M & Number of O&M staffs involved in the project.

During the project scenario, the following is achieved.

During Monitoring period - 14/10/2021 to 31/12/2022 (both dates are included).

1. Quality of Employment – 69 training
2. Quantitative employment and income generation - 40 employees & INR 35,766,665.

These parameters are already crosschecked from the training records/26/, O&M contract/30/ & employment records/27/ in above section of this report.

SDG 13: Climate Action

Baseline Emissions:

As per the GS4GG PDD V06/18/, baseline reductions by the project activity (BE_y) is calculated as follows:

For the entire monitoring period

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

$$BE_y = 568,803.20 \text{ MWh/yr} * 0.9305 \text{ tCO}_2\text{e/ MWh}$$

$$BE_y = 529,270 \text{ tCO}_2\text{e (Rounded down)}$$

This parameter is already assessed in section 3.5.1 above.

Project Emissions:

As per the GS4GG PDD v06/18/ and applied methodology para 31/12/, Project activity emissions (PE_y) are calculated using the following equation:

$$PE_y = PE_{FF,y} + PE_{GP,y} + PE_{HP,y}$$

Where:

PE_y= Project emissions in year y (tCO₂e/yr)

PE_{FF,y}= Project emissions from fossil fuel consumption in year y (tCO₂e /yr)

PE_{GP,y}= Project emissions from the operation of dry, flash steam or binary geothermal power plants in year y (tCO₂e/yr)

$PE_{HP,y}$ = Project emissions from water reservoirs of hydro power plants in year y (tCO₂e/yr)

- The project is not a geothermal or solar thermal project, which also uses fossil fuels for electricity generation. Therefore, $PE_{FF,y} = 0$
- The project is not a geothermal project. Therefore, $PE_{GP,y} = 0$
- The project is not a hydro project. Therefore, $PE_{HP,y} = 0$

Therefore, in line with applied methodology, project emissions for the project activity are 0 tCO₂e.

Leakage Emissions:

As per para 53 of section 5.6 of the approved consolidated Methodology ACM0002 (Version 20.0):

No leakage emissions are considered in the project activity. The main emissions potentially giving rise to leakage in the context of electric sector projects are emissions arising due to activities such as power plant construction and upstream emissions from fossil fuel use (e.g., extraction, processing, and transport). Since the emissions sources are small, it is neglected, thus, $LE_y = 0$.

The verification Team assessed that whether the data and calculations of each SDG from the approved GS4GG PDD v06/18/ is correct. The verification team has checked whether calculation of SDGs have been carried out in accordance with the formulae and methods describe in the approved GS4GG PDD v06/18/.

The calculation, applied formulae and the method for calculation of SDGs are in accordance with the approved GS4GG PDD v06 /18/ and are in line with the requirements of the applied methodology/12/. The formulae and the methods of the approved GS4GG PDD v06/18/.

Hence, SDGs for this monitoring period are as follows:

SDG	SDG Impact	Baseline Estimate	Project Estimate	Net Benefit
-----	------------	-------------------	------------------	-------------

	13	Climate Action (Mandatory)	529,270 tCO ₂ e	0	529,270 tCO ₂ e
	8	Promote sustained inclusive and sustainable economic growth, full and productive employment and decent work for all	0	69 Trainings 40 employees INR 35,766,665	69 Trainings 40 employees INR 35,766,665
	7	Ensure access to affordable, reliable, sustainable and modern energy for all	0	568,803.20 MWh (568,803 MWh rounded down)	568,803.20 MWh (568,803 MWh rounded down)
Findings	No findings raised for this section				
Conclusions	As per para 372 and 373 of CDM VVS for project activity version 03.0 /15/, Verification team concludes that the calculation provided in the monitoring report /19d/ and emission reduction spread sheet /04/ are complete and reflect all the requirements of the registered monitoring plan /18/ and; a) All the monitored data pertaining to SDGs as required by the registered monitoring plan was available to Project Representative. PP has calculated the SDGs conservatively as per the Approved GS4GG PDD /18/ which is accepted to the verification team. b) All the formula used for the SDGs, was in line to the registered monitored plan /18/. c) The ex-ante parameter correctly sourced from the approved GS4GG PDD v06/18/ and was found to be appropriate and justified.				

3.5.3 Calculation of Leakage

Verification Means	Desk Review and Onsite Audit
---------------------------	------------------------------

	The assessment team verified MR/19d/, and ER/20d/, supporting documents (section 4) and registered GS4GG PDD v06/18/ applied methodology i.e., ACM0002 Methodology version 20.0/12/.
Findings	No findings raised for this section
Conclusions	As per Paragraph 53 of the consolidated methodology ACM0002 version 20.0 /12/, there is no leakage emission through the renewable project electricity generation. So, it concluded that Leakage is Zero (00) for the given solar project activity.

3.5.4 Summary calculation of GHG emission reductions or net anthropogenic GHG removals by sinks

SDG and SDG Impact	Baseline Estimate	Project Estimate	Net Benefit	Conclusion
13 Emission Reduction	529,270 tCO ₂ e	0	529,270 tCO ₂ e	VVB concludes that the values are correct and compliance as per the verification done in above sections of this report.
8 Decent Work and Economic Growth	0 Trainings, 0 Jobs	69 Trainings, 40 Jobs, and INR 35,766,665	69 Trainings, 40 Jobs, and INR 35,766,665	
7 Affordable and Clean Energy	0 MWh	568,803.20 MWh (Rounded Down 568,803MWh)	568,803.20 MWh (Rounded Down 568,803MWh)	

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

SDG and SDG Targeted	Values estimated in ex ante calculation of registered GS4GG PDD v06/18/ during this Monitoring period	Actual values achieved during this monitoring period	Conclusion
----------------------	---	--	------------

13 Climate Action (Mandatory)	516,267 tCO ₂ e	529,270 tCO ₂ e	Assessment team conducted desk review and an on-site inspection/33/ and verified the Net Electricity generation reported in the ER sheet /20d/ and MR /19d/ for current monitoring period via JMRs and invoices /29/ raised monthly. Total employment generated and trainings conducted in the current monitoring period were verified via employment records, salary slips /27/ of employees and training records /26/ and were found to be correct.
8 Decent Work and Economic Growth	1 Training 15 Employees Income (The income to all the unskilled workers are made on day to day basis in line with minimum wage requirements)	69 Trainings 40 Employees INR 35,766, 665 Income	
7 Affordable and Clean Energy	554,821.18 MWh	568,803.20 MWh	

3.5.6 Remarks on difference from estimate value in registered PDD

Verification Means	Desk Review of verified latest MR/19d/, final ER/20d/, GS4GG PDD v06/18/, Supporting documents (section 4) and Onsite Audit.
Findings	CL#05 closed successfully
Conclusions	The ex-ante estimated value of the emission reductions for the monitoring period as per the registered GS4GG PDD v06/18/, is 516,267 tCO₂e and the actual emission reductions achieved for the monitoring period is 529,270 tCO₂e. In section 3.4.2.2 of this report, justification assessed by the verification team of this report. Hence, remark on difference is acceptable as the difference between the actual and estimated is 2.52% which has no impact on the project additionality. Details of PLF As per the registered GS4GG PDD/18/, PLF (estimated) is 26.19% and PLF for the current monitoring period is 26.69%. Verification

	Team found that Percentage variation in PLF w.r.t registered GS4GG PDD/18/ is 1.91%. At 26.19% estimated PLF, benchmark (Equity IRR) is 15.20% and variation required to breach benchmark is 26.65% and for the current monitoring period percentage variation is only 1.91%. Hence, it is concluded that higher generation (2.52%) do not impact the additionality of the project.
--	---

3.6 Safeguards Reporting

As per cross verification of documents mention below;

1. Registered GS4GG PDD v06, dated: 11/09/2022 /18/
2. Registered corresponding validation report of registered PDD v04, dated:21/11/2022 /24/
3. GS4GG Safeguarding Principles & Requirements v2.1, dated: 29/06/2023 /03/
4. Template Guide Monitoring Report v1.1, dated: 14/10/2020/16/
5. Local Stakeholder Consultation meeting evidences /41/
1. **Safeguarding principle 2 Gender Equality:** Assessment Team confirms that the given project activity followed the safeguarding principles and requirement v2.1/03/ and VVB conclude that there is equal pay for equal work as per the interviewing the employees and Employment Records/27/.
2. **Safeguarding principle 6.1 Labor Rights:** As per the verification of employment record/27/ and training records/26/ (also assessed in the above sections of this report), verification team confirms that project developer provided the 69 trainings to the employees on documentations, reporting of accidents and incidents and emergency preparedness and response measures.
3. **Safeguarding principle 9.5 Hazardous and Non- Hazardous waste:** As per interviewing the O&M staff during onsite inspection, it is confirmed that the wastes are [disposed to waste handlers and follow the local laws for disposal](#).

Hence VVB is of opinion that PD has compliance with all the safeguarding principles that are declared in the monitoring plan in the registered GS4GG PDD v06/18/ & it is deemed satisfactory.

3.7 Stakeholder inputs and legal disputes

3.7.1 List all Inputs and Grievances which have been received via the Continuous Input and Grievance Mechanism together with their respective responses/mitigations.

Assessment Team finds that Project Representative follows the continuous grievance mechanism as per the validated stakeholder consultation report/41/, and onsite visit/33/ interviewing the end users, Project Developer/36/. As per onsite audit and interview, assessment team also confirms the following;

1. Stakeholders are aware of the grievance mechanism system and know how to report their grievances.
2. Project Developer has maintained a register to record any grievances and feedback for the project activity. It is placed appropriately at a publicly accessible location at plant site where local stakeholders can provide their feedback.
3. This location is also conducive to continuous and regular checks for stakeholder comments. The grievance register is being continuously monitored and addressed through the grievances cell on regular basis. PD has also provided phone number and contact details of responsible person or technician to end users in service book for ease of communication.
4. And, End Users have positive feedback on considering the grievance by responsible person of project representative.

As per checking the grievance register photograph/28/ submitted by PD, no grievances were found during current monitoring.

3.7.2 Report on any stakeholder mitigations that were agreed to be monitored.

During onsite inspection assessment Team verified visitor register cum grievance register /28/ placed on site and conducted personnel interviews /36/ and concluded that there was no negative feedback logged during the current monitoring period.

3.7.3 Details of legal contest that has arisen with the project during the monitoring period

Assessment Team confirms that the given GS4GG project “**200 MW Solar PV Plant by Mahindra Susten in Rajasthan**” is in compliance with the Host Country “India” legal environmental, ecological and social regulations as per requirements mentioned in section 7.11 at time of validation for design certification for standalone project activity of validation and verification standard v1.0 /05/ and there is no legal challenge that has arisen claiming a project is not in compliance with regulation, during certification process as per validation report corresponding to registered GS4GG PDD v06/18/ and GS4GG design review date of listing approval is 10/04/2020.

3.8 Quality of evidence to determine emission reductions

When verifying the reported emission reduction, VKU ensured that there was a clear audit trail that contained the evidence and records that validate the stated figures in MR/19d/ and ER/20d/. All source documents that form the basis for assumptions and other information underlying the GHG data are shown in above sections.

When assessing the audit trails, VKU also examined:

1. Whether sufficient evidence was available, both in terms of frequency and in covering the full monitoring period from 14/10/2021 to 31/12/2022 (both dates included).
2. The source and nature of the evidence, if comparable information was available from sources other than that used in the monitoring report/19d/, VKU cross-checked the monitoring report against the other supporting documents or evidences given by the PP to VVB stated in section 5 to confirm that the stated figures were correct, accurate, conservative in nature and transparent.

All records needed for monitoring are archived in line with the requirements of the registered monitoring plan. No significant, lack of evidence and missing data were detected during current verification. Hence, the verification team confirms that the monitoring system ensures required quality of the monitoring system to ensure the quality of the monitored data. All internal data are subjected to QA/QC measures.

VKU is of the opinion that this method of calculation of emission reductions is accurate and results in conservative estimation of emission reduction and is line with the applicable GS4GG principles and requirements/01/ and CDM registered methodology ACM0002 v 20.0 /12/.

There are total (06) CARs, (05) CLs and (00) FARs are raised during this monitoring period and assessment team confirmed that the all findings are closed.

3.9 Management system and quality assurance

The final verification report passed a technical review and completeness check/ Quality check before being submitted to the client for forward submission to GS.

A technical reviewer qualified in accordance with VKU certification competency form which VKU.F8A. Competency Evaluation of Personnel (Internal Document) for validation and verification of GHG projects performed the technical review. The comments raised during the technical review stage is thoroughly addressed by the assessment team. After the comments raised during this stage is successfully addressed, the Final verification report undergo VKU's Completeness/Quality Check before issuance.

3.10 Verification Assessment

The verification team attests to correctness of the formulas and methodologies used to compute baseline emissions as per GS4GG Validation and Verification Standard v1.0 /05/. Applied default values, emission factors, and assumptions in the calculations are all reasonable. Verification team attests to the correctness of formulas and methodologies used in calculation of baseline emissions. Assumptions, emission factors and default values applied in the calculations are justified.

SDG Indicators during this monitoring period from 14/10/2021 to 31.12/2022 is:

SDG 13- Actual emission reduction achieved is 529,270 tCO₂e calculated by multiplying the unit of MWh produced by an emission factor. The value of emission factor is verified from the GS4GG PDD V06/18/.

SDG 7- Affordable and Clean Energy, total 568,803.20 MWh (rounded down 568,803MWh).

SDG 8- Decent Work and Economic growth- 69 Trainings, 40 Employees and INR 35,766,665.

The verification consisted of the following phases:

- **Document Review:** Relevant documents, such as the verification report, monitoring plan, methodology, GS4GG PDD, QA/QC procedures and supporting documents were thoroughly reviewed.
- **On-Site Assessment:** This included crosschecking of data, personnel interviews and evaluation of the actual project scenario.
- **Resolution of Discrepancies:** Any non-conformities identified during the assessment were addressed and resolved.

In this monitoring period, **CAR: Corrective Action :06**, **CL: Clarification Request :05** were raised and resolved. No FAR was raised at the time of validation for current monitoring period as per the validation report.

However, VKU assessment team finds that in final GS4GG Design Review, listing date 10/04/2020 has two FAR.

FAR #1: The VVB shall conduct site visit to confirm project activity implementation and specification, implementation of monitoring plan, interview with the stakeholder to confirm SDG benefits and grievances (if any).

VVB Response: Onsite Visit held on the 01/08/2023. It is confirmed that project activity is commissioned and monitoring plan is implemented. VVB also interviewed the local stakeholder and found there is no grievances/28/ for the current monitoring period.

FAR #2: VVB shall confirm avoidance of double counting by checking domestic and international registries.

VVB Response: VVB confirmed that there is no double counting as per the cross verifying the links of registries mentioned below;

1. <https://www.recregistryindia.nic.in/>
2. <http://cdm.unfccc.int/>
3. <https://registry.verra.org/>
4. <https://evident.app/IREC/device-register/table>
5. <https://cri.nccf.in/>
6. [International Carbon Registry](#)
7. [GCC Projects Portal](#)

The Project is not rejected by other GHG programs. A declaration for the same is also submitted by the project developer/40/. Also, assessment team independently verified with the following registries and checked projects from the Project Developer matching the same project design and found that no such project either exists or were rejected by the registries.

Description of the findings raised during verification is provided in [Section 6](#) of this verification report. There is no FAR raised during current monitoring period for next verification.

3.11 Verification Opinion

The verification team confirms that the evidence is of sufficient quantity, appropriate quality and reliable. The reported values, notation, units and sources in the monitoring report for all the monitoring parameters have been cross checked with the emission reduction sheet/20d/ and monitoring report/19d/. During the course of verification, the data submitted by Project Developer/Project Representative was cross verified with the values mentioned in the emission reduction sheet and monitoring report. The procedure for data monitoring, recording, transfer and compilation was also verified and found in compliance with the monitoring plan as mentioned in the GS4GG PDD v06/18/.

Evidences (Documents/Site visit interview) referred for verification of individual monitoring parameters and fixed parameter are defined in section 3.4.2.1 above. It is confirmed by the assessment team that the reported emission reductions have been conservatively calculated. A list of referred documents for verification is also included in [section 4](#) of this report.

VKU Certification confirms that the monitoring system is in place and the emission reductions are calculated without material misstatements. This verification report has been prepared using the latest



available template specified by GS4GG registry and complies with the instructions to follow as per GS4GG principle and requirements v1.2/01/ and GS4GG validation and verification standard v1.0/05/.

The verification activities were conducted in accordance with VKU Certification's Quality Manual System and SOP 4 /42/ of this report and as per the GS4GG validation and verification standard v1.0./05/ As a result, it is concluded that the emission reductions from the GS Project Activity ID 7625 **"200 MW Solar PV Plant by Mahindra Susten in Rajasthan"** are correctly reported in the Monitoring Report version 04/19d/ and corresponding ER sheet for the monitoring period **14/10/2021 to 31/12/2022** (including both dates) amounted as 529,270 tCO₂e.

VVB opinion on issuance as per the ISO 14064-3/09/, clause 9 which is compliance with GS4GG principles and requirement v1.2 /01/ and GS4GG validation and verification standard v1.0/05/.

VVB Opinion	Conclusion
Positive	☒
Negative	☐
Adverse Opinion	☐
Unmodified Opinion	☒
Modified Opinion	☐

4. REFERENCE/DOCUMENTS USED IN THE VERIFICATION

S.NO	Author	Title	Reference Document	Provider
Background Documents				
1.	Gold Standard	Principles and Requirements	Version 1.2 and Dated: 23/10/2019	Gold Standard Website
2.	Gold Standard	Stakeholder consultation and engagement requirements	Version 2.1 and Dated: 14/06/2022	Gold Standard Website
3.	Gold Standard	Safeguarding principles & requirements	Version 2.1 and Dated: 29/06/2023	Gold Standard Website
4.	Gold Standard	Design change requirements	Version 1.1 and Dated: 14/04/2023	Gold Standard Website
5.	Gold Standard	Validation and verification standard	Version 1.0 and Dated: 06/03/2023	Gold Standard Website
6.	Gold Standard	Site visit and remote audit requirements and procedures	Version 2.0 and Dated: 30/05/2023	Gold Standard Website



7.	Gold Standard	Applicability of minimum site visit requirement by VVB	Version 2.0 and Dated: 16/08/2021	Gold Standard Website
8.	Gold Standard	Validation & verification body requirements	Version 2.0 and Dated: 14/01/2021	Gold Standard Website
9.	ISO	ISO- 14064-2 and ISO 14064-3	Version 2 Dated: 04-2019	ISO Website
10.	Gold Standard	Renewable energy activity requirements	Version 1.4 and Dated: 16/08/2021	Gold Standard Website
11.	Gold Standard	Gold standard eligible impact quantification methodologies	Version 2.4 and Dated: 22/06/2023	Gold Standard Website
12.	UNFCCC CDM	Methodology- ACM0002 “Grid-connected electricity generation from renewable sources	Version 20.0 and Dated: 28/11/2019	CDM Website
13.	UNFCCC CDM	Tool for the demonstration and assessment of additionality (Tool 01)	Version 7.0	CDM Website
14.	UNFCCC CDM	Tool to calculate the emission for an electricity system (Tool 07)	Version 7.0	CDM Website
15.	UNFCCC CDM	CDM Validation and Verification standard for project activities	Version 3.0	CDM Website
16.	Gold Standard	Template Guide of Monitoring Report	Version 1.1	GS4GG Website
17.	VKU Certification	QMS Procedures and SOPs	NA	Internal Documents
Evidences/Supporting Document				
18.	Infinite Solutions Limited	GS4GG PDD	Version 06 and Dated: 11/09/2022	Gold Standard Website
19.	Infinite Solutions Limited	a. Monitoring Report	Version 01, dated 17/07/2023	Infinite Solutions Limited
		b. Revised Monitoring Report	Version 02, dated 15/09/2023	
		c. Revised Monitoring Report	Version 03, dated: 13/12/2023	
		d. Revised Monitoring Report	Version 04, dated: 15/05/2024	
20.	Infinite Solutions Limited	a. ER Sheet	Version 01, dated 17/07/2023	Infinite Solutions Limited
		b. Revised ER Sheet	Version 02, dated 12/09/2023	
		c. Revised ER Sheet	Version 03, dated: 13/12/2023	



Certification Pvt. Ltd.

VKU.F27W. Verification Report

		d. Revised ER Sheet	Version 04, dated 15/05/2024	
21.	Solar Energy Corporation of India	Commissioning Certificate	200 MW _{AC} commissioned on 14/10/2021	Infinite Solutions Limited
22.	Solar Energy Corporation of India	Letter of Intent from SECI to Mahindra Susten Private Limited	16/09/2019	Infinite Solutions Limited
23.	Mahendra Susten Private Limited	Technical details	N/A	Infinite Solutions Limited
24.	Clean Solar Power	Single Line diagram of the project (SLD)	N/A	Infinite Solutions Limited
25.	Infinite Solutions Limited	Design Certification (Validation) Report	Version 04 and Dated 21/11/2022	Gold Standard Website
26.	Mahindra Susten Private Limited	Training Records	For the current monitoring period from 14/10/2021 to 31/12/2022 (Inclusive of both dates)	Infinite Solutions Limited
27.	Mahindra Susten Private Limited	Employment records and Salary slips of personnels	For the current monitoring period 14/10/2021 to 31/12/2022 (Inclusive of both dates)	Infinite Solutions Limited
28.	Mahindra Susten Private Limited	Grievance Register Photograph	For the current monitoring period from 14/10/2021 to 31/12/2022 (Inclusive of both dates)	Infinite Solutions Limited
29.	Mahindra Susten Pvt. Ltd.	Invoices and JMRs	For the current monitoring period from 14/10/2021 to 31/12/2022 (Inclusive of both dates)	Infinite Solutions Limited
30.	Govt. Entity	O&M Agreement	Dated: 16/08/2021	Infinite Solutions Limited
31.	Govt. Entity	Power Purchase Agreement between Mahindra Susten Pvt. Ltd. and Solar Energy Corporation of India Limited	Dated: 27/12/2019	Infinite Solutions Limited
32.	Secure	Connectivity report and Calibration Certificates of energy meters installed	N/ A	Infinite Solutions Limited
33.	VKU Certification	Onsite Inspection- Site Visit Photographs	Dated: 01/08/2023	N/A



Certification Pvt. Ltd.

VKU.F27W. Verification Report

34.	N/A	GPS Map Camera app	N/A	N/A
35.	N/A	Google Earth Pro Software	N/A	N/A
36.	VKU Certification	Onsite Personnel and Stakeholders Interview	Dated: 01/08/2023	N/A
37.	VKU Certification	VKU.F62W.Field Assessment Checklist for Onsite Visit	Dated: 01/08/2023	N/A
38.	VKU Certification	VKU.F46W. Attendance Sheet of Onsite audit	Dated: 01/08/2023	N/A
39.	Central Electricity Authority	CO2 Baseline Database for Indian Power Sector	Version 17.0	Central Electricity Authority website
40.	Mahindra Susten Private Limited	Self- declaration Certificate for the current monitoring period from 14/10/2021 to 31/12/2022 (Inclusive of both dates)	21/08/2023	Infinite Solutions Limited
41.	Mahindra Susten Private Limited	Local Stakeholder Consultation Report	N/A	Infinite Solutions Limited
42.	VKU QMS	SOP4	Version 2.2, Dated: 29/05/2023	VKU Certification Pvt. Limited
43.	Mahindra Susten Private Limited	Attendance sheets of training records for current monitoring period from 14/10/2021 to 31/12/2022 (Inclusive of both dates)	NA	Infinite Solutions Limited
44.	Mahindra Susten Private Limited	Self- declaration Certificate for the cost incurred for current monitoring period from 14/10/2021 to 31/12/2022 (Inclusive of both dates)	11/12/2023	Infinite Solutions Limited
45.	Mahindra Susten Private Limited	Copy of Salary Slip of Unskilled and skilled employees	November & December 2022	Infinite Solutions Limited
46.	Mahindra Susten Private Limited	a. Downtime details b. Letter for grid loss	For current monitoring period	Infinite Solutions Limited
47.	Mahindra Susten Private Limited	PLF Analysis sheet	For current monitoring period	Infinite Solutions Limited
48.	Mahindra Susten Private Limited	1. Limited Warranty certificate 2. Purchase Agreement	NA	Infinite Solutions Limited
49.	Mahindra Susten Private Limited	Income generated declaration which represent the location of the project	11/12/2023	Infinite Solutions Limited

5. Certification Statement

VKU Certification Private Limited (VKU Certification), contracted by Mahindra Susten Private Limited and Infinite Solutions Limited has performed the independent verification of the emission reductions for the GS4GG project activity GS 7625 **“200 MW Solar PV Plant by Mahindra Susten in Rajasthan”** in India for the monitoring period **14/10/2021 to 31/12/2022 (both dates included)** as reported in the Monitoring Report /19d/. The Mahindra Susten Private Limited and Infinite Solution Limited is responsible for the collection of data in accordance with the monitoring plan and the reporting of GHG emissions reductions from the project activity.

It is our responsibility to express an independent verification statement on the reported GHG emission reductions from the project activity

VKU Certification commenced the verification on the basis of the baseline and monitoring methodology ACM0002: Grid-connected electricity generation from renewable sources-Version 20.0/12/, the monitoring plan contained in the GS4GG PDD Version 06 dated 11/09/2022/18/, Monitoring Report /19d/ as per the methodology described under Section 2 of this report.

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

In our opinion the GHG emissions reductions reported for the project activity for the period 14/10/2021 to 31/12/2022 (both dates are included) are fairly stated in the Monitoring Report version 04 dated 15/05/2024/19d/. The GHG emission reductions were calculated correctly on the basis of the approved baseline and monitoring methodology ACM0002: Grid-connected electricity generation from renewable sources- Version 20.0/12/ and the monitoring plan contained in the registered GS4GG PDD Version 06 dated 11/09/2022/18/.

VKU Certification Private Limited is able to certify that the emission reductions from the GS4GG project activity **GS 7625 “200 MW Solar PV Plant by Mahindra Susten in Rajasthan”** in India during the period 14/10/2021 to 31/12/2022 (including both days)/19d/ amount to **529,270 tCO₂e**.

Verified and certified emission reductions as per commitment period:

Commitment period		Amount of emission reduction
Product Vintage 1 st	14/10/2021 to 31/12/2021	70,375 tCO ₂ e



Certification Pvt. Ltd.

VKU.F27W. Verification Report

Product Vintage 2 nd	01/01/2022 to 31/12/2022	458,895 tCO ₂ e
Total	14/10/2021 to 31/12/2022	529,270 tCO₂e

**VIKAS
KUMAR
AHARWAL**

Dr Vikas Kumar Aharwal

Founder and Director

VKU Certification Private Limited

21/06/2024

Indore, India

6. VERIFICATION FINDINGS (CAR/CL/FAR)

Type	Date	05-August-2023
CAR#01	Reference	Section of Ver protocol: Cover MR and Section 1
Description of the Non-Conformance		
1. KPI Table: 1.1 Please provide the date of last Annual Report submitted in compliance with the Guidelines provided in the KPI table of the Template Guide for Monitoring Report; Version 2. Table 1 - Sustainable Development Contributions Achieved: 2.1 During desk review, assessment team found that the contents of the table 'Table 1 - Sustainable Development Contributions Achieved' is not in line with the guidelines provided in the Template Guide for Monitoring Report; version 1.1 2.2 Please correct the unit/products for the SDG Impact Emission reduction 3. Table 2 – Product Vintages 3.1 During desk review, assessment team found that the products name is inconsistent with the guidelines provided in the Template Guide for Monitoring report; version 1.1		
1st Response from PP	Date	15-September-2023
1. Annual Report is submitted to the verification team. 2. The contents of the table have been revised and made in line according to the guidelines provided in the Template Guide for Monitoring Report; version 1.1 3. 3. The product name has been revised in the MR version 2.0 and made consistent with the guidelines provided in the Template Guide for Monitoring report; version 1.1.		
1st Assessment by Audit Team	Status	Closed
	Date	03-October-2023
1. KPI Table¹⁰ 1.1. Assessment team confirms that PP has submitted the annual report for the current monitoring period and it is correct. Hence finding is closed. 2. Table 1 - Sustainable Development Contributions Achieved: 2.1. Assessment team confirms that PP has now updated the table as per the guidelines provided in the Template Guide for Monitoring Report; version 1.1, hence accepted. 2.2. Assessment team confirms that PP has now made the required corrections, hence accepted. 3. Table 2 – Product Vintages 3.1. Assessment team confirms that PP has now updated the table as per the guidelines provided in the Template Guide for Monitoring Report; version 1.1, hence accepted. Hence CAR#01 is Accepted		

Type	Date	05-August-2023
-------------	-------------	----------------

¹⁰ Updated: 04-June-2024

CAR#02	Reference	Section of Ver protocol: Section 1 and Section 2
Description of the Non-Conformance		
1. Section A.1 1.1 During desk review, assessment team found that the 'Project Start Date' is not mentioned in the section A.1; General description of Project. Please provide 'Purchase order' as an evidence of project start date. 1.2 During desk review, assessment team found that, the description of project boundary is inconsistent with the section B.3 of the registered PDD applicable for this monitoring period; version 6.0. 2. Section A.2 2.1 Please do the editorial correction under column 'Project Investor's Name' 3. Section B.1 3.1 During desk review, assessment team found that the Section B.1 is incomplete as per the guidelines of the Template Guide for Monitoring Report; version 1.1 3.2 Please provide the technical details of all the instruments/equipments (Solar PV module, inverters, transformers, metering equipments) used in this project activity. 3.3 PP to provide the technical specification of all types of SPV modules installed at the site as identified by the team during site visit. 3.4 During desk review, assessment team found that the section B.1.1 is incomplete as per the guidelines provided in the Template Guide for the Monitoring Report; version 1.1		
1st Response from PP	Date	15-September-2023
1. In section A.1 of the revised MR version 2.0 following changes are made: 1.1 The project start date has been mentioned in section A.1 and the module supply agreement has been provided as supporting for the same. 1.2 The project boundary has been updated and made consistent with section B.3 of the registered PDD version 6.0. 2. In section A.2 2.1 It has been revised. 3. In section B.1 3.1 Section B.1 has been updated as per the guidelines of the Template Guide for Monitoring Report; version 1.1 3.2 The technical details of all the equipments (Solar PV module, inverters, transformers, metering equipments) used in this project activity has been added in the revised MR version 2.0 and the supporting for the same has been provided. 3.3 The technical specification of all types of SPV modules installed at the site are been mentioned and the supporting document for the same has been provided. 3.4 Section B.1.1 has been updated as per the guidelines provided in the Template Guide for the Monitoring Report; version 1.1.		

1 st Assessment by Audit Team	Status	Closed	Date	03-October-2023
1. Section A.1 1.1. Assessment team confirms that PP has now mentioned the required information, hence accepted. 1.2. Assessment team confirms that PP has now updated and mentioned the required information, hence accepted. 2. Section A.2 2.1. Assessment team confirms that PP has now edited and updated the required information, hence accepted. 3. Section B.1 3.1. Assessment team confirms that PP has now mentioned the required information, hence accepted. 3.2. Assessment team confirms that PP has now mentioned the required information, hence accepted. 3.3. Assessment team confirms that PP has now mentioned the required information, hence accepted. 3.4. Assessment team confirms that PP has now updated and mentioned the required information, hence accepted. Hence CAR#02 is Closed				

Type	Date	05-August-2023
CAR#03	Reference	Section of Ver protocol: Section 3 and Section 4
Description of the Non-Conformance		
1. Section C 1.1 During desk review, assessment team found that Section C (Description of Monitoring System Applied by the Project) does not show actual implementation (distribution of Energy meters, pooling station and sub-stations) of this project activity. Please update this section with the required information 2. Section D.1 2.1 During desk review, assessment team found that the version of tool 'Tool to calculate the emission factor for an electricity system' and version of 'CO2 Baseline Database for Indian Power Sector' mentioned for data/parameter $EF_{OM,y}$ is different from the registered PDD applicable to this monitoring report; version 6.0. 2.2 During desk review, assessment team found that the version of 'CO2 Baseline Database for Indian Power Sector' mentioned for the data/parameter $EF_{BM,y}$ is different from the registered PDD applicable to this monitoring report; version 6.0, dated 11/09/2022.		
1 st Response from PP	Date	15-September-2023
1. In section C 1.1 The section is updated as per actual implementation and it is consistent with registered PDD. 2. In section D.1		

2.1 As per the registered PDD Version 6.0 the tool to calculate the emission factor for electricity system is 7.0 and version of 'CO₂ Baseline Database for Indian Power Sector' is 17.0 for data/parameter EFOMy and the same has been updated in the ER sheet also. 2.2 As per the registered PDD Version 6.0 the tool to calculate the emission factor for electricity system is 7.0 and version of 'CO₂ Baseline Database for Indian Power Sector' is 17.0 for data/parameter EF_{BM}y and the same has been updated in the ER sheet also.				
1st Assessment by Audit Team	Status	Closed	Date	03-October-2023
1. Section C 1.1. Assessment team confirms that PP has now updated and mentioned the required information, hence accepted. 2. Section D.1 2.1. Assessment team confirms that PP has now updated the required information, hence accepted. 2.2. Assessment team confirms that PP has now updated the required information, hence accepted. Hence CAR#03 is Closed				

Type	Date	05-August-2023
CAR#04	Reference	Section of Ver protocol: Section 4
Description of the Non-Conformance		
1. Section D.2 1.1 During desk review, assessment team found that the weblink is not working. 1.2 During desk review, assessment team found that the unit and Description provided for this data/parameter (Quantitative employment, Quality of employment and Income generation) is inconsistent with the registered PDD applicable to this monitoring report; version 6.0. 1.3 During desk review, assessment team is unable to found the reference of 'Indian labor act Labor bureau, Government of India notifications'. Please provide the reference. 1.4 During desk review, assessment team found that the data/parameter mentioned here is inconsistent with the registered PD applicable to this monitoring report; version 6.0. 1.5 During desk review, assessment team found that the version of 'CO₂ Baseline Database for Indian Power Sector' mentioned for the data/parameter Emissions Reduction is different from the registered PDD applicable to this monitoring report; version 6.0. 1.6 Please provide the reference of CEA Guidelines 1.7 During site visit, it was identified that the source of data is REA statements only no other document is directly used as a source of data, kindly update the same.		
1st Response from PP	Date	15-September-2023
1. In section D.2 1.1 The weblinks has been revised and now working. 1.2 The unit and Description provided for this data/parameter (Quantitative employment, Quality of employment and Income generation) is made consistent with the registered PDD version 6.0.		

- 1.3 The weblink has been provided for the reference of 'Indian labour act Labour bureau, Government of India notifications'
- 1.4 The data/parameter mentioned in the table has been revised and made consistent with the registered PDD version 6.0.
- 1.5 As per registered PDD the version of 'CO2 Baseline Database for Indian Power Sector' is 16 but the calculations are of version 17 i.e. the emission factor has been taken as 0.9305 and the same has been applied in the monitoring report and ER sheet.
- 1.6 The reference for CEA guidelines has been provided in the footnote.
- 1.7 The source of data has been updated.

1st Assessment by Audit Team	Status	Closed	Date	03-October-2023
--	---------------	--------	-------------	-----------------

1. Section D.2

- 1.1. Assessment team confirms that PP has now updated the weblink, hence accepted.
- 1.2. Assessment team confirms that PP has now updated the required information, hence accepted.
- 1.3. Assessment team confirms that PP has now provided the reference as footnote and it is found correct, hence accepted.
- 1.4. Assessment team confirms that PP has now updated and mentioned the required information, hence accepted.
- 1.5. Assessment team confirms that PP has now updated the required information, hence accepted.
- 1.6. Assessment team confirms that PP has now mentioned the required information, hence accepted.
- 1.7. Assessment team confirms that PP has now updated and mentioned the required information, hence accepted.

Hence CAR#04 is Closed

Type	Date	05-August-2023
CAR#05	Reference	Section of Ver protocol: Section 4 and Section 5

Description of the Non-Conformance

1. Section E.4

1.1 During desk review, assessment team found that the content of the table is inconsistent as per the guidelines provided in the Template Guide for Monitoring report; version 1.1

1.2 Please clarify, why the value of Baseline estimate is taken Zero for each SDG Impact.

2. Section E.5

2.1 Please clarify If the PP is conducting 69 trainings per year or it is the total number of trainings conducted during the current monitoring period from 14-October-2021 to 31-December-2022.

3. Section G.3

3.1 Please provide a self-declaration that no legal contest has arisen with the project during this current monitoring period from 14-October-2021 to 31-December-2022

4. Appendix-I

4.1 During desk review, assessment team found the calibration certificates submitted by PP do not cover entire monitoring period from 14-October-2021 to 31-December-2022. Please provide the calibration certificates which cover the entire monitoring period and update this table again.

1st Response from PP	Date	15-September-2023
--	-------------	-------------------

- 1. In section E.4**
 - 1.1 The table of content has been made consistent as per the guidelines provided in the template guide for monitoring report version 1.1.
 - 1.2 The value of baseline for each SDG impact has been revised in the table.
- 2. In section E.5**
 - 2.1 It is the actual number of trainings conducted in the current monitoring period i.e. 69 from 14-October-2021 to 31-December-2022.
- 3. In section G.3**
 - 3.1 A Self-declaration for the current monitoring period has been provided as supporting.
- 4. In appendix-I**
 - 4.1 The connectivity report has been submitted as a supporting and it is covering the complete monitoring period from 14-October-2021 to 31-December-2022 and the same has been updated in the table.

1st Assessment by Audit Team	Status	Closed	Date	03-October-2023
--	---------------	--------	-------------	-----------------

- 1. Section E.4**
 - 1.1. Assessment team confirms that PP has now updated the table with required information, hence accepted.
 - 1.2. Assessment team confirms that PP has now updated the required information, hence accepted.
- 2. Section E.5**
 - 2.1. Assessment team confirms that the clarification provided above by the PP is correct, hence accepted.
- 3. Section G.3**
 - 3.1. Assessment team confirms that PP has submitted the self-declaration, hence accepted.
- 4. Appendix-I**
 - 4.1. Assessment team confirms that PP has updated the table and submitted the required supporting documents, hence accepted.

Hence CAR#05 is Closed

Type	Date	21-November-2023
CAR#06	Reference	Section of Ver protocol: Section 4

Description of the Non-Conformance

- 1. Section A.2**
 - 1.1 The map does not give context of the SPP, adjoining areas, scale and direction of the map.
- 2. Section B.1**
 - 2.1 Where is this located? Does the present project activity have pooling sub-station before it is evacuated to the grid
- 3. Section C**

3.1 It is not clear the hierarchal flow of enquiry from O&M representative to Site In charge (O&M) 4. Section E.2 4.1 PP is requested to provide the breakup summary in the MR for cross checking purposes. Since the average per day rate for 30 persons for the duration of the monitoring period is coming to INR 198. 5. Section E.5 5.1 The comparison with the registered PDD is not provided as per the MR template requirements.				
1 st Response from PP		Date	13-December-2023	
1. In section A.2: 1.1 The scale and direction are visible on the map and it has now been updated. 2. In section B.1 2.1 An internal pooling substation at plant end is there where the generated power of 33kV is stepped up to 220 kV line. The pooling substation is then be interconnected with the 220/132kV single circuit transmission line up to the nearest grid substation located at Gajner in Rajasthan. 3. In section C 3.1 The chart has been revised. 4. In section E.2 4.1 The breakup summary is provided in MR. And the income generation value has been revised and made in line throughout the revised MR version 3.0 and the average per day rate for 40 persons for the duration of the current monitoring period is coming to be approximately INR 2,042 and the supporting for the same has been provided. 5. In section E.5 5.1 The comparison with the registered PDD table has been provided in below in the given section E.5.				
1 st Assessment by Audit Team	Status	Closed	Date	12-January-2024
1. Section A.2 1.1 The Map with scale and direction has now been updated in the MR. Hence, finding is closed. 2. Section B.1 2.1 Location details has been provided in justification and found correct as per the site visit. Hence, finding is closed. 3. Section C 3.1 Verification Team confirmed that hierarchal flow of enquiry from O&M representative to Site In charge (O&M) is consistent and MR flow chart has also been updated. Hence, finding is closed. 4. Section E.2 4.1 Verification Team confirmed that per day wages, of each 40 employees for this current monitoring period is INR 2,042. The number of employees and overall income has been revised in entire MR. Hence, finding is closed. 5. In section E.5				

5.1 Now, it is confirmed that Comparison table of actual SDG Impacts with estimates in approved PDD in MR has been updated and it is consistent and correct. Hence, finding is closed.

Hence CAR#06 is Closed

Type	Date	05-August-2023
CL#01	Reference	Section of Ver protocol: Section 4
Description of the Non-Conformance		
The following evidences need to be submitted by PP: 1. Award certificate/Letter of award 2. 'Purchase order' as an evidence of project start date. 3. PPA (Power Purchase Agreement) 4. Commissioning Certificates 5. O & M Agreement 6. Training records (HSE & HR), 7. Employment Records 8. Salary Slip of the project Employees 9. A self-declaration that no legal contest has arisen with the project during this current monitoring period from 14-October-2022 to 31-December-2022. 10. Calibration Certificate 11. ODA Declaration 12. Grievance Register		
1st Response from PP	Date	15-September-2023
The following evidences has been submitted: 1. Award certificate/Letter of award 2. 'Purchase order' as an evidence of project start date. 3. PPA (Power Purchase Agreement) 4. Commissioning Certificates 5. O & M Agreement 6. Training records (HSE & HR), 7. Employment Records 8. Salary Slip of the project Employees 9. A self-declaration that no legal contest has arisen with the project during this current monitoring period from 14-October-2022 to 31-December-2022.		



10. The connectivity report has been submitted as a supporting and it is covering the complete monitoring period from 14-October-2021 to 31-December-2022 and the same has been updated in the table. 11. ODA Declaration 12. Grievance register				
1st Assessment by Audit Team	Status	Closed	Date	03-October-2023
Assessment team confirms that PP has submitted the following evidences, hence accepted. 1. Award certificate/Letter of award 2. Purchase order as an evidence of project start date. 3. PPA (Power Purchase Agreement) 4. Commissioning Certificates 5. O & M Agreement 6. Training records (HSE & HR), 7. Employment Records 8. Salary Slip of the project Employees 9. A self-declaration that no legal contest has arisen with the project during this current monitoring period from 14-October-2022 to 31-December-2022. 10. Calibration Certificate 11. ODA Declaration 12. Grievance Register Hence CL#01 is Closed				

Type	Date	05-August-2023
CL#02	Reference	Section of Ver protocol: Section 4
Description of the Non-Conformance		
1. Section B.1 1.1 Please clarify how this is relevant for the section B.1 (Description of implemented Project) 2. Section C 2.1 Please clarify the name of the O & M entity 2.2 During desk review, assessment team is unable to find the details of the meters. Please clarify. 2.3 During site visit, assessment team found that such scenario does not exist at the site, hence PP is requested to clarify how this is applicable. 3. Section D.1		

3.1 During desk review, assessment team is unable to find the calculation for data/parameter $EF_{OM,y}$ in the ER Sheet provided by the PP. Please clarify.

4. Section D.2

4.1 Please clarify whether it is expected or already executed 'It is expected that a minimum of 69 training (either of the above) would be carried out annually'

1st Response from PP	Date	15-September-2023
--	-------------	-------------------

1. In section B.1

1.1 The data has been removed as not relevant for section B.1.

2. In section C

2.1 The name of the O & M entity has been mentioned and the supporting for the same has been submitted.

2.2 The details of the meters have been added in section B.1 and appendix 1 of the revised MR version 2.0

2.3 The section is updated as per actual implementation and it is consistent with registered PDD.

3. In section D.1

3.1 The calculation for data/parameter $EF_{OM,y}$ in the ER Sheet has been added and the updated ER sheet has been submitted as supporting document.

4. In section D.2

4.1 It is the actual number of trainings conducted in this monitoring period which is mentioned in the MR i.e. 69 and the sentence has been reframed and revised.

1st Assessment by Audit Team	Status	Closed	Date	03-October-2023
--	---------------	--------	-------------	-----------------

1. Section B.1

1.1. Assessment team confirms that PP has removed the statement as asked, hence accepted.

2. Section C

2.1. Assessment team confirms that PP has updated the name of O & M entity and submitted the O & M agreement, hence accepted.

2.2. Assessment team confirms that PP has updated the details of the meters in the Appendix 1 of the MR, hence accepted.

2.3. Assessment team confirms that PP has updated the required information as per the actual implementation, hence accepted.

3. Section D.1

3.1. Assessment team confirms that PP has now updated the required information, hence accepted.

4. Section D.2

4.1. Assessment team confirms that PP has revised the statement and submitted the required supporting documents which is found correct, hence accepted.

Hence CL#02 is Closed

Type	Date	05-August-2023
CL#03	Reference	Section of Ver protocol: Section 4 and Section 5
Description of the Non-Conformance		

1. Section E.1 1.1 During desk review, assessment team found that the data/parameter $EG_{PJ,y}$ is replaced with data/parameter $EG_{facility,y}$ in the calculation of Baseline emission BE_y. Please clarify the relationship between these two data/parameters 2. Section E.4 2.1 Please clarify, why the value of Baseline estimate is taken Zero for each SDG Impact. 3. Section E.5 3.1 Please clarify If the PP is conducting 69 trainings per year or it is the total number of trainings conducted during the current monitoring period from 14-October-2021 to 31-December-2022 4. Section F 4.1 Please clarify why this section is non-relevant while in Appendix 1 of GS4GG PDD there are some relevant principles				
1 st Response from PP		Date	15-September-2023	
1. In section E.1 1.1 The section has been revised as per the methodology ACM0002 version 20.0 and the relation between the two parameters has been described in the given section. 2. In section E.4 2.1 The value of baseline for each SDG impact has been revised in the table. 3. In section E.5 3.1 It is the actual number of trainings conducted in the current monitoring period i.e. 69 from 14-October-2021 to 31-December-2022. 4. In section F 4.1 The section has been updated as per the registered PDD version 6.0				
1 st Assessment by Audit Team	Status	Closed	Date	03-October-2023
1. Section E.1 1.1. Assessment team confirms that PP has now updated the required information, hence accepted. 2. Section E.4 2.1. Assessment team confirms that PP has now updated the required information, hence accepted. 3. Section E.5 3.1. Assessment team confirms that PP has submitted the training records for the current monitoring period from 14-October-2021 to 31-December-2022, hence accepted. 4. Section F 4.1. Assessment team confirms that PP has updated the section with the required information and it is found correct, hence accepted. Hence CL#03 is Closed				

Type	Date	05-August-2023
CL#04	Reference	Section of Ver protocol: Section 4

Description of the Non-Conformance				
The following points of ‘ER sheet 200 MW_GS7625’ require clarifications:				
1. ER Comparison				
1.1 Please clarify, is there any other plant for rest of the 100 MW capacity as the total capacity of this project is 200 MW.				
2. SDG 7 and 13				
2.1 PP to clarify how the invoice value is generated when the import is higher than export for the October 2021.				
2.2 PP is requested to present values as per an Internationally recognized standard throughout the ER Sheet.				
1st Response from PP			Date	15-September-2023
The following points of ‘ER sheet 200 MW_GS7625’ has been clarified:				
1. In ER Comparison				
1.1 There is only plant i.e., Mahindra Susten Private Limited and the total capacity of the plant is 200 MW and the same has been revised.				
2. In SDG 7 and 13				
2.1 It has been revised.				
2.2 The values have been revised as per an Internationally recognized standard throughout the ER Sheet.				
1st Assessment by Audit Team		Status	Closed	Date
				03-October-2023
1. ER Comparison				
1.1. Assessment team confirms that PP has now updated the required information and submitted the required supporting documents, hence accepted.				
2. SDG 7 and 13				
2.1. Assessment team confirms that PP has now updated the values and submitted the required documents, hence accepted.				
2.2. Assessment team confirms that PP has now updated the values, hence accepted.				
Hence CL#04 is Closed				

Type	Date	21-November-2023
CL#05	Reference	Section of Ver protocol: Section 4
Description of the Non-Conformance		
Section C - In a rare event of manmade or natural disaster resulting in destruction of the meters or the sub-station itself, what procedures are applied at site for reliable measurement energy and consequently emission reduction estimation. In case there is delay in calibration from due date, what procedures are applied by the PP at site to get reliable and conservative estimate of the ERs Section D.2 - The cumulative salary received by the beneficiaries during this MP is not mentioned in the table. Section E.5		

Continuation Form 107

Version 2.0 - 11/2014

Continuation Report

3.1 PP to clarify this parameter as it was stated as salary to the employees in the section E.1 and the value too was different from the one mentioned here. 4. Section E.6 4.1 PP to clarify how it contributed to higher emissions than estimated. PP to provide evidences to support this claim.				
1 st Response from PP		Date	13-December-2023	
1. In section C 1.1 In case of manmade or natural calamities when both the meters are damaged, standby meter is used in such situation and in case all the meters not function properly than error factor will be applied as per the accuracy class of the meter. 2. In section D.2 2.1 The cumulative salary received by the beneficiaries during this current MP has been mentioned in the table. 3. In section E.5 3.1 It is the income generation during the current monitoring period and it has been made in line throughout the revised monitoring report version 3.0. 4. In section E.6 4.1 Some of the months involved in this monitoring period are higher sunshine. The net electricity generated is high due to the higher number of sunshine hours which is beyond the control of the project participant. Due to this percentage difference of +2.52% and it is under the range of +10% & -10% and even the generation is higher than the estimated the IRR is not crossing the benchmark value and it is under the sensitivity and the project is still additional and the weblink also attached for the same to check the higher generation.				
1 st Assessment by Audit Team	Status	Closed	Date	12-January-2024
1. In Section C 1.1 Assessment Team found that the justification given is appropriate and the same information has been revised in the MR under para of emergency preparedness. Hence accepted. 2. In section D.2 2.1 The table has been revised and found correct. Hence accepted. 3. In section E.5 3.1 Now, the income generation for the current monitoring period is in line and consistent in entire monitoring period. Hence accepted. 4. In section E.6 4.1 It is found that the actual generation is 2.52% higher than the estimated. This does not affect the additionality of the project. So, Justification is acceptable.				
Hence CL#05 is Closed.				

**Declaration**

All CARs, CLs, and FARs from the Verification is successfully closed.

Total Number of CARs	06	Total Number of CLs	05	Total Number of FARs	00
Status of CARs	☐ Open ☒ Closed ☐ Turned to a FAR	Status of CLs	☐ Open ☒ Closed ☐ Turned to a FAR	Status of FARs	☐ Open ☒ Closed ☐ Turned to a FAR

7. COMPETENCE OF VERIFICATION TEAM AND TECHNICAL REVIEWERS

Team Leader and Technical Expert (T.A.1.2)



Certification Pvt. Ltd.

VKU.F50W. Competence Statement

COMPETENCE STATEMENT

Name	Barun Kumar
Nationality	Indian
Countries of Experience	India, South Africa, Kenya, Uganda, DR Congo, Zambia, Madagascar, Fiji
Education Qualification	B.Sc. (Environmental Science and Water Management) M.Sc. (Ecology & Environmental Sciences)
Year of Experience	12 Years +
Area of Expertise	Climate Change & Environment
Eligible Sectoral Scope	TA 1.2 - Renewables TA 3.1 – Energy Demand TA 6.1 – Construction TA 7.1 – Transport TA 13.1 – Solid waste and wastewater TA 14.1 – Forestry

Roles

Project Trainee	NO
Validator/Verifier Trainee	NO
Validator	YES
Verifier	YES
Team Leader	YES
Technical Reviewer	YES
Local Expert (Country Wise)	YES
TA Expert (1.2, 3.1, 6.1, 7.1, 13.1, 14.1)	YES
Financial Expert	NO

Reviewed by	Apoorva Gupta (Quality Manager)	Date	08/10/2023
Approved by	Dr. Vikas Kumar Aharwal (Founder & Director)	Date	08/10/2023

**Technical Reviewer and Technical Expert (T.A.1.2)****COMPETENCE STATEMENT**

Name	Sanjay Kumar K
Nationality	Indian
Countries of Experience	Vietnam, Thailand, India
Education Qualification	BE (Civil Engineering) ME (Environmental Engineering)
Year of Experience	12+ Years
Area of Expertise	Climate Change & Environment / Industry
Eligible Sectoral Scope	TA 1.2 - Energy generation from renewable energy sources TA 3.1. Energy demand TA 6.1. Construction TA 13.1. Solid waste and wastewater

Roles

Project Trainee	NO
Validator/Verifier Trainee	NO
Validator	YES
Verifier	YES
Team Leader	YES
Technical Reviewer	YES
Local Expert (Country Wise)	YES
TA Expert (1.2, 3.1, 6.1 & 13.1)	YES
Financial Expert	NO

Reviewed by	Apoorva Gupta (Quality Manager)	Date	16/10/2023
Approved by	Barun Kumar (Technical Manager)	Date	16/10/2023

**Validator/Verifier****COMPETENCE STATEMENT**

Name	Shivani Chauhan
Nationality	Indian
Countries of Experience	India
Education Qualification	B.Sc. (Environmental Science) M.Sc. (Environmental Science)
Year of Experience	2 years as Intern 9 months as Employee
Area of Expertise	Climate Change & Environment
Eligible Sectoral Scope	NA

Roles

Project Trainee	NO
Validator/Verifier Trainee	NO
Validator	YES
Verifier	YES
Team Leader	NO
Technical Reviewer	NO
Local Expert (Country)	NO
TA Expert (X.X)	NO
Financial Expert	NO

Reviewed by	Vandana Gupta (Quality Manager)	Date	03.04.2023
Approved by	Vivek Kumar Ahirwar (Technical Manager)	Date	03.04.2023

**Validator/Verifier-Trainee****COMPETENCE STATEMENT**

Name	Aastha Verma
Nationality	Indian
Countries of Experience	India
Education Qualification	B.Sc. (Zoology Hons.) M.Sc. (Environmental Science)
Year of Experience	1 year
Area of Expertise	Climate Change & Environment
Eligible Sectoral Scope	NA

Roles

Project Trainee	NO
Validator/Verifier Trainee	YES
Validator	NO
Verifier	NO
Team Leader	NO
Technical Reviewer	NO
Local Expert (Country Wise)	NO
TA Expert (X.X)	NO
Financial Expert	NO

Reviewed by	Vandana Gupta (Quality Manager)	Date	19/05/2023
Approved by	Vivek Kumar Ahirwar (Technical Manager)	Date	19/05/2023

**Project Trainee****COMPETENCE STATEMENT**

Name	Anand Kumar
Nationality	Indian
Countries of Experience	India
Education Qualification	M.Sc. (Environmental Science) B.Sc. (Chemistry Hons.)
Year of Experience	Fresher (Done 3 months Internship in VKU)
Area of Expertise	NA
Eligible Sectoral Scope	NA

Roles

Project Trainee	YES
Validator/Verifier Trainee	NO
Validator	NO
Verifier	NO
Team Leader	NO
Technical Reviewer	NO
Local Expert (Country Wise)	NO
TA Expert (X.X)	NO
Financial Expert	NO

Reviewed by	Vandana Gupta (Quality Manager)	Date	31/03/2023
Approved by	Vivek Kumar Ahirwar (Technical Manager)	Date	31/03/2023

**History of the Document**

Version	Date	Amendment Summary*	Prepared By	Approved By
2.0	28/08/2023	Revisions done in all sections as per the requirement of GS4GG Standard	Vandana Gupta	Dr. Vikas Kumar Aharwal
1.1	22/07/2021	NA	Ayushi Garg	Vikas Aharwal
1.0	17/03/2020	NA	Ayushi Garg	NA

*Amendment Summary adopted in VKU System on 12.10.2022