

Gold Standard for Global Goals Validation Report

GS Project no. 7745

**“300 MW Wind Power Project in Gujarat by Alfanar
Power”**

Report No: ET-007491

9th March 2026

**TÜV SÜD South Asia Pvt. Ltd.
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INDIA**

Title of the project activity	300 MW Wind Power Project in Gujarat by Alfanar Power
GS Reference number of the project activity	GS 7745
Version number of the validation and certification report	1.5
Completion date of the validation and certification report	09/03/2026
Renewable crediting period number and duration of this crediting period	2 nd crediting period (5 years)
Version number of PDD to which this report applies	01
Crediting period of the project activity corresponding to the PDD	28/07/2025 to 27/07/2030 (both dates included)
Activity Requirements applied	☐ Community Services Activities ☒ Renewable Energy Activities ☐ Land Use and Forestry Activities/Risks & Capacities ☐ N/A
Product Requirements applied	☒ GHG Emissions Reduction & Sequestration ☐ Renewable Energy Label ☐ N/A
Project developer	Alfanar Energy Private Limited.
Project Representative	Kosher Climate India Private Limited
Host Party	India
Sectoral scope(s) / Technical area(s)	Sectoral scope 1 - (Energy Industries-Renewable / Non-renewable sources) Technical area – 1.1
Methodology (ies)	ACM0002: Consolidated baseline methodology for grid-connected electricity generation from renewable sources, Version 22
Estimated amount of annual average certified SDG impact (as per RCP - PDD)	• SDG 13 Climate Action - 901,559 VERS • SDG 07 (affordable and clean energy) - 1,046,865 MWh • 08 (Decent work and economic growth) No. of trainings Conducted – 06 No of Jobs created – 22
Name of VVB	TÜV SÜD South Asia Private Limited (TÜV SÜD)

Name, position and signature of the approver of
the validation and certification report

Priya Suman

Priya Suman,
Deputy General Manager - Quality Assurance
Certification Body, (Environment & Energy),
TÜV SÜD South Asia Pvt Ltd

TABLE OF CONTENTS

	PAGE NO.
Section A. Executive Summary	6
A.1. Purpose and general description of the project.....	6
A.2. Objective.....	7
A.3. Scope of validation	7
A.4. Validation Process	7
A.5. Conclusion	9
Section B: Validation team, technical reviewer and approver	9
B.1. Validation team member.....	10
B.2. Technical reviewer and approver of the validation report for RCP	11
Section C: Means of validation	12
C.1. Desk/document review	12
C.2. Project Implementation in accordance with the registered project design document.....	13
C.3. Off-site (remote) inspections	19
C.3. Risk assessment:	31
C.4. Interviews	33
C.5. Sampling Approach	34
C.6. Clarification requests (CLs), corrective action requests (CARs) and forward action requests (FARs)	34
C.7. Remaining forward action requests from validation and/or previous validations	35
C.8. Internal Quality Control	35
Section D: Carbon validation and Reporting	35
D.1: Compliance with PDD Form.....	35
D.2: Application and selection of methodologies and standardized baselines	35
D.3. Validity of original baseline or its update.....	42
D.4: Data and parameters fixed ex ante or at renewal of crediting period	48
D.4. Estimated emission reductions or net anthropogenic removals.....	50
D.5. Validity of monitoring plan	53
D.6. Crediting period	63
D.7. Financial Checks.....	64
D.8. Local Stake Consultation	65
D.9. Project participants	66

D.10. Post-registration changes	66
Section E: Sustainability validation	67
E.1. Assessment of SDG outcomes.....	67
E.2. Eligibility Principal assessment.....	67
E.2.1. Contribution to Climate Security & Sustainable Development.....	67
E.2.2. Safeguarding Principles	67
E.2.3. Local Stakeholder Consultation	79
E.2.4. Demonstration of Real Outcomes.	79
Section E: Internal quality control	81
Section F: Validation/Certification opinion	81
Appendix 1. Abbreviations	83
Appendix 2: Clarification requests, corrective action requests and forward action requests	85
Appendix 3: Information Reference List / Documents reviewed.....	88
Appendix 4: Competence of team members and technical reviewers.....	92

SECTION A. EXECUTIVE SUMMARY

A.1. PURPOSE AND GENERAL DESCRIPTION OF THE PROJECT

The Project representative, Kosher Climate India Private Limited has appointed TUV SUD South Asia Private Ltd as Validation & verification body (VVB), to perform renewal of 2nd crediting period for the GS Project Activity “300 MW Wind Power Project in Gujarat by Alfancar Power” located at Kutch Districts of Gujarat, India (hereafter referred to as “Project Activity”).

As per the PDD/08/, the project activity “300 MW Wind Power Project in Gujarat by Alfancar Power” consists of 22 WTGs of Senvion make 2.3 MW each and 114 WTGs of Siemens Gamesa make 2.2 MW each installed at Kutch Districts of Gujarat, India and is promoted by Alfancar Energy Private Limited. The total installed capacity of this project activity is 301.4 MW. The power plant generates electricity to export to the Indian National grid. A long-term Power Purchase Agreement (PPA) would be used to sell the produced electricity to Solar Energy Corporation of India (SECI). Under the Central Electricity Authority's (CEA) Western Regional Power Committee (WRPC), which is owned and run by the Indian government and is a crucial component of the Indian Grid, the SECI will sell the electricity to various purchasers and power utilities. Through specialized 33 kV and 220 kV transmission lines built from the wind farm pooling substation; the full project capacity of 301.4 MW is connected to the 220 kV side of the 765/400/220 kV PGCIL Bhuj Pool substation. The project activity will reduce GHG emission by producing electricity, increase employment opportunities as 50 people are employed (during the entire crediting period) for the power plant operation. The project diversifies the sources of electricity generation in the host country which is important for meeting growing energy demands and facilitates the transition away from diesel and coal-supplied electricity generation.

The objective of RCP validation for the “300 MW Wind Power Project in Gujarat by Alfancar Power” Gold Standard project in the host country “India” for the period 28/07/2025 to 27/07/2030 (both dates included) - to provide an independent, third-party assurance that the project is designed in accordance with the Gold Standard for the Global Goals (GS4GG) requirements and is eligible for registration. This validation also aims to confirm that the project demonstrates additionality, has a credible baseline, meets the safeguarding principles, contributes positively to the Sustainable Development Goals (SDGs), and has undergone meaningful stakeholder consultation. The validation process ensures that all design elements are robust, transparent, and verifiable, thereby laying the foundation for environmental integrity, social responsibility, and future issuance of Gold Standard Verified Emission Reductions (GS-VERs).

The purpose of RCP validation under the Gold Standard for the Global Goals (GS4GG) is to ensure that a project's design and documentation fully complies with Gold Standard requirements before it can be formally registered and eligible to issue carbon credits. This validation process involves an independent third-party assessment by a Gold Standard-approved Validation and Verification Body (VVB), which critically reviews the project's technical soundness, its demonstration of additionality, and the appropriateness of the selected baseline scenario. The validation also confirms that the project is not business-as-usual and that it contributes meaningfully to the Sustainable Development Goals (SDGs), with proper stakeholder engagement and documentation of sustainable development impacts. Additionally, it ensures that environmental and social risks are adequately assessed and addressed through the application of the Gold Standard's safeguarding principles. Ultimately, validation enhances the credibility, transparency, and integrity of the project, serving as a key quality assurance step that enables its registration under the Gold Standard and the issuance of verified carbon credits.

A.2. Objective

TÜV SÜD South Asia Private Limited (TÜV SÜD) has been contracted by Kosher Climate India Private Limited, the Project representative to undertake the renewal of 2nd crediting period of the project titled “300 MW Wind Power Project in Gujarat by Alfanar Power” in the host country “India” for the crediting period 28/07/2025 to 27/07/2030 (both dates included). The objective of this RCP validation in a Gold Standard project is to ensure that:

- The project is implemented as described in the GS Project Description document /08/
- The baseline scenario of project activity is credible.
- The data reported are accurate, complete, consistent, transparent and free of material error or omission by checking the monitoring records and the emissions reductions calculation.
- The project’s adherence to safeguarding principles addressing environmental and social risks.
- Assess contributions to Sustainable Development Goals (SDGs).

The validation followed the requirements of the current version of the GS Validation and Verification Standard Version 1.0 /01/, GS Safeguarding Principles and requirements version 2.1 /02/ and GS Principle and requirement, version 1.2 /03/ to ensure the quality and consistency of the validation work and the report.

A.3. Scope of validation

The validation scope is to review the updated GS-PDD against the GS principles and requirements. Validation of the renewal of the crediting period is a requirement, and it is seen as necessary to provide assurance about:

- a. Changes in the Project related to the GS General Eligibility Criteria
- b. Incorporation of any relevant updates to the Gold Standard Requirements
- c. Re-definition of Baseline Scenario and any impact of change on the Eligibility Principles, Criteria and Requirements
- d. Any Gold Standard activity, product and methodology-specific Requirements
- e. Demonstration of Ongoing Financial Need
- f. The impact of new relevant national and/or sectoral policies and circumstances on the baseline
- g. The correctness of the application of an approved baseline methodology for the determination of the continued validity of the baseline or its update, and the estimation of emission reductions for the applicable crediting period.

A.4. Validation Process

Validation is conducted using TÜV SÜD procedures in line with the GS requirements and principles and applying standard auditing techniques. The validation assessment involved a document review of relevant documentation, the interview and/or off-site assessment and reporting. Validation is not meant to provide any consultancy toward the project participants. However, the stated request for clarifications and/or corrective actions may have provided input for improvement of the project activity.

The information provided by the project participants is assessed by applying the means specified in the GS requirements available at the time of the verification starts and applying standard auditing techniques.

A competent assessment team is selected prior to the start of the validation. The team is selected to cover the technical area(s), sectoral scope(s) and relevant host country experience for evaluating the GS project activity. Additionally, a competent Technical Reviewer or Technical Reviewer Team is appointed to conduct checks on quality and completeness.

The validation team performs a desk review, followed by a remote audit (in the proposed RCP validation, it is remote audit) which results in the formation of a draft report and a list of findings. The next step involves the evaluation of the findings through direct communication with the PPs and then finally the preparation of the

validation report. This validation report and other supporting documents then undergo an internal technical review by the qualified reviewer and quality review” before submission to the project participant

Consideration of materiality in conducting the validation: The threshold of materiality was evaluated based on section 9.6.3 of GS4GG validation and verification standards /01/ an omission, misstatement, or erroneous reporting of information is material if it might lead, at an aggregated level, to an overestimation of the total emission reductions achieved by a registered project equal to or higher than the following thresholds: It was concluded that the materiality threshold applicable to the project activity based on actual emission reductions achieved is 0.5% of 4,507,795 tCO₂e which is equal to 22538 tCO₂e for the entire 5 years of crediting period /08/.

Based on the above, activities in which risks were assessed were:

1. Monitoring system including the data input procedure (including relevant personnel)
2. ER sheet (application of data)
3. Data flow
4. Data control procedures
5. Calibration of the equipment

In conducting the validation, the validation team took cognizance on section 9.6.3 of GS4GG validation and verification standards /01/ and based on the input of data from different sources checked through monitoring process and records during remote interviews. Data flow was checked through electronic databases and ER sheet /12/. The competence of the personnel involved in conducting monitoring activity, recording of data and calculation of the emission reductions data has been checked by the verification team by means of remote interviews.

The risks identified can be mitigated through cross check with all sets of documents (mentioned in Appendix 3 of this report). The verification team performed the following checks in order to mitigate the effects of the above-identified sources of error:

Mitigation of Human error risks: The validation team mitigated the risk by checking the training records of the personnel and assessing their competencies, skills, monitoring and testing procedure followed, understanding of the monitoring process and testing procedure etc. during the remote interviews. Further, data was crosschecked with the ER calculation spreadsheet /12/ and the raw data.

Mitigation due to errors in the Information system: Validation team by conducting interviews with the personnel responsible for such activities mitigated the risk due to errors in the information system. It was confirmed through interviews that the raw data is directly connected with the SCADA system /36/ and then transmitted and stored electronically at different data base. The data quality control will be maintained by the project developer which has been cross checked by the validation team during the remote audit.

Accuracy of the measuring equipment: The risk due to inaccuracy in measurements was mitigated by reviewing calibration certificates and QA/QC procedures to be followed for all the project equipment.

Based on the validation process and assessment carried out, TUV SUD confirms with a reasonable level of assurance that the claimed verifies emission reduction are free from the material error, omissions or misstatements.

A.5. Conclusion

TUV SUD South Asia Private Limited is appointed by Kosher Climate India Private Limited has performed the validation of the renewal of crediting period of the GS project (GS 7745) “300 MW Wind Power Project in Gujarat by Alfancar Power”, with regard to the relevant GS principles and requirements. The project correctly applies the baseline and applicable monitoring methodology ACM0002: Consolidated baseline methodology for grid connected electricity generation from renewable sources, Version 22.

The project results in reductions of CO₂ equivalent emissions that are real, measurable and give long-term benefits to the mitigation of climate change. It is demonstrated that the project continues to be not likely baseline scenario. Emission reductions attributable to the project are hence additional to any that would occur in the absence of project activity.

The monitoring plan provides for the monitoring of the project’s emission reductions. The monitoring arrangements described in the monitoring plan are feasible within the project design and it is TUV SUD’s opinion that the project participants are able to monitor as per the monitoring plan.

The total emission reductions from the project are estimated to be 4,507,795 tCO₂e over a 5-year crediting period, averaging 901,559 tCO₂e annually. The emission reduction forecast has been checked, and it is deemed likely that the stated amount is achieved given the underlying assumptions do not alter.

The name of the project representative is Kosher Climate India Private Limited whereas the project developer is Alfancar Energy Private Limited from the host country India included in the request for renewal of crediting period is consistent with the name stated at UNFCCC website. The same has been validated by the DOE through the UNFCCC website and final PDD. In the opinion of TUV SUD the project description, as included in the PDD, is accurate and complete; and it provides a correct understanding of the proposed project activity.

In conclusion, it is TUV SUD’s opinion that the GS project (GS 7745) “300 MW Wind Power Project in Gujarat by Alfancar Power” as described in the PDD version 7.5 of 18/01/2026, meets all relevant GS requirements and principles, and correctly applied the baseline and monitoring methodology ACM0002: Consolidated baseline methodology for grid connected electricity generation from renewable sources, Version 22.

Hence, TUV SUD South Asia Pvt. Ltd as a Validation & validation body (VVB) is therefore pleased to issue a positive validation opinion expressed in the Certification statement provided in this report.

SECTION B: VALIDATION TEAM, TECHNICAL REVIEWER AND APPROVER

According to the technical scopes and experiences in the sectoral or national business environment, TÜV SÜD has composed an assessment team in accordance with the appointment rules of the TÜV SÜD Certification Body “Environment and Energy”. The composition of an assessment team has to be approved by the Certification Body (CB) to ensure that the required skills are covered by the team. The CB of TÜV SÜD operates the following qualification levels for team members that are assigned by formal appointment rules:

- Assessment Team Leader (ATL).
- Verifier (V).
- Technical Experts (TE).
- Country expert (CE).
- Technical reviewer (TR).

It is required that the sectoral scope(s) and the technical area(s) (TA) be linked to the methodology/ies and project has to be covered by the assessment team. Appointment certificates of the selected team members are attached to this report as Annex.

B.1. Validation team member

S.No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of VVB or outsourced entity)	Involvement in			
						Desk review	Remote audit	Interview(s)	Validation findings
1	Team Leader/ Technical Expert	IR	Raychoudhury	Mr. Rishi	TÜV SÜD South Asia Private Limited (TÜV SÜD)	✓		✓	✓
2.	Trainee ATL/ Validator/ Technical Expert/ Host Country Expert	IR	Rizwan	Ms. Sumbul		✓	✓ ¹	✓	✓
3.	Validator /technical Expert	IR	Basak	Mr. Deepjyoti		✓		✓	✓
4.	Trainee	IR	Trivedi	Mr. Brij		✓		✓	✓

Mr. Rishi K. Raychoudhury is Qualified lead assessor for validations and verifications GHG mitigation projects under CDM, VCS, GS4GG and GCC and actively been involved in the validation and verification of GHG mitigation projects. He is qualified as technical expert for TA 1.2 & 3.1 under CDM SS categorization. He has undergone extensive training in the validation and verification of carbon offset projects including the accreditation requirements for the VVBs. Rishi has extensive work experience of working on Energy industry and Energy demand projects under CDM, VCS, GS4GG and GCC projects. He was also involved in forestry projects as team leader under VCS standard. He has done Master of Energy Systems at the University of Petroleum and Energy Studies, Dehradun and have more than 15 years of professional experience.

Mr. Deepjyoti Basak accomplished a professional degree with a Ph.D. in Renewable Energy, M. Tech in Computer Aided Analysis and Design, and B. Tech in Mechanical Engineering, offering over 14 years of diverse experience spanning academic, research, and certification bodies. Specialized expertise in renewable energy systems, carbon markets, and climate impact assessments. With a strong focus on green and low-carbon hydrogen and its derivatives under CMS 70 and CMS 77 standards, he is currently working in TÜV SÜD South Asia Pvt. Ltd. as

¹ As per the VALIDATION/VERIFICATION BODY REQUIREMENTS V3.0 – Paragraph 8.3.1.2 | For the validation or verification/certification visit to the project activity or PoA site, the following personnel, at a minimum, shall participate in the visit:

- The team leader (recommended but not mandatory);
- The team member(s) qualified in the technical area(s) of the project activity or PoA being validated or verified/certified

certified auditor for national and international projects. Along with it he is also qualified as Lead Validator and Verifier as per requirements ISO/IEC 17029:2019, ISO 14065:2020, ISO 14064-1:2018; ISO 14064-2:2019; ISO 14064-3:2018; ISO 14066:2023 and ISO 14067:2018 for validations and verifications of GHG mitigation projects under CDM, GS GCC and VERRAs. Adept in lifecycle assessment, sustainability metrics, and international compliance standards. Lead verifier under ISO 14064, ISO 14067. He has successfully led and completed key studies on the impact of climate change on offshore wind energy assessments, demonstrating in-depth knowledge of both theoretical and applied aspects of clean energy systems.

Ms. Sumbul Rizwan is a qualified GHG- Auditor for validations and verifications GHG mitigation projects under CDM, GS and other voluntary carbon schemes in TUV SUD South Asia Private Limited. She has been actively involved in the validation/verification of GHG mitigation projects. She has a competency of as technical area 1.2 and 3.1 under CDM and other GHG categorizations. She has a qualified auditor under ISO 14064 part 1, 2 and 3. She successfully completed the training on 17029 ISO/IEC 17029:2019: Principles and Requirements for Validation and Verification Bodies and also Certified and approved auditor specializing in Gold Standard for Community Services Activities, Energy, and Waste, with expertise in Gold Standard micro-scale initiatives by the gold standard for global goal. She has undergone extensive training and calibration workshop in the validation and verification of carbon offset projects including the accreditation requirements for the VVBs. Her education background, she has done bachelor's and master's degrees in environmental sciences.

Mr. Brij Trivedi is a qualified Lead Validator and Verifier as per requirements ISO/IEC 17029:2019, ISO 14065:2020, ISO 14064-1:2018; ISO 14064-2:2019; ISO 14064-3:2018; ISO 14066:2023 and ISO 14067:2018 for validations and verifications GHG mitigation projects under VCS, GCC, GS and other voluntary carbon schemes in TUV SUD South Asia Private Limited. He has been actively involved in the validation/verification of GHG mitigation projects, ISCC and Green Hydrogen Projects. His education background, he has done bachelor's in mechanical engineering, and a master's degree in Thermal System Design.

B.2. Technical reviewer and approver of the validation report for RCP

S. No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of VVB or outsourced entity)
1.	Technical reviewer	IR	Selvaraj	Srinivasan	TÜV SÜD South Asia Private Limited (TÜV SÜD)
2.	Approver	IR	Suman	Priya	TÜV SÜD South Asia Private Limited (TÜV SÜD)

Mr. Srinivasan Selvaraj has over 20 years of work experience in consulting and auditing in the field of Energy, Environment and Sustainability services. He was responsible for conducting validation and verification assessments for different market based GHG mechanisms such as CDM, VERRA, GS4GG and GCC project and completed more than 40 projects in Sectoral scopes – 1, 3, 4, 10 and 13. He has performed Integrated management System Audits as per ISO 9001:2015; ISO 14001:2015 and ISO 45001:2018. He has also conducted assessments for Management System implementation in organizations across different sectors and assurance service for Sustainability reporting (GRI standard), with both National as well as international work experience. He has work experience in providing detailed design engineering, project management and in conducting Environmental Impact assessment (EIA) studies for urban development and public health. His expertise lies in renewable energy technologies, Energy Efficiency, Waste management.

SECTION C: MEANS OF VALIDATION

C.1. Desk/document review

The GS PDD /08/, in particular the applicability of the methodology, the baseline determination, the emission reductions calculation /12/, the sustainability indicators, were assessed as part of the validation. All documents reviewed or referenced during the validation are listed in Appendix 3.

The verification team has assessed the quality of project information by applying the means of verification and appropriate auditing techniques specified in the Validation and Verification Standard version 2.0. With reference to the GS4GG VVB standard version 2.0, the document review involving:

S.No.	Means of validation criteria as per the Validation and Verification Standard version 2.0	VVB assessment techniques adopted for conducting the remote audit and project assessment.
i.	A review of the data and information presented to verify their completeness	The Desk review of all documents provided by project developer are publicly available documents relevant for the validation including monitoring plan, monitoring methodology, project design document, applicable tools in particular attention to the frequency of measurements, QA/QC procedures and other relevant documents conducted by TUV SUD. The main documents are listed below: - The GS4GG PDD /08/. - The emission reduction calculation spreadsheet related to this RCP crediting period /12/. - The last GS validation report /09/. - The GS verification report – 1st Monitoring period (28/07/2020 – 30/04/2022) /10/. - GS monitoring report version 1.7 date 16/4/2024 from 01/11/2020 – 31/01/2023 /37/ - GS verification report version 3 date 8/5/2024 from 01/11/2020 – 31/01/2023 /11/ Other supporting documents, such as publicly available information and background information were also reviewed. The list of documents reviewed during the verification is provided under Appendix 3 of this report. The initial documents such as PDD, emission reduction / removal spreadsheet and other supportive evidence found to be appropriate by the Validation and verification body.
ii.	A review of the registered PDD, the applied methodologies, the applied standardized baselines and the other applied methodological regulatory documents, paying particular attention to the	The validation team has assessed the PDD version 7.5, dated 8/12/2025, the applied methodologies and baselines based on the review of the PDD /08/, applicability criteria set out in ACM0002 - “Consolidated baseline methodology for grid-connected electricity generation from renewable sources”, Version 22.0 and other supporting documentation. This process included reviewing data and information presented to verify their completeness and review

	frequency of measurements, the quality of metering equipment including calibration requirements, and the quality assurance and quality control procedures;	of the PDD, monitoring plan and monitoring methodology. The PDD, /08/, the emission reduction calculations provided in the form of a spreadsheet /12/, were assessed as part of the validation. The validation team has paid attention to the frequency of measurements, the quality of metering equipment including calibration requirements, and the quality assurance and quality control procedures. In addition, the GS-PDD, /08/ in particular the baseline estimations and the monitoring plan for the project were reviewed. The initial documents provided by the project developer such as PDD, emission reduction / removal spreadsheet and other supportive evidence found to be appropriate by the Validation and verification body.
iii.	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 GHG emission reductions/removals and SDG Impacts;	The verification team has checked the calibration reports as a part of QA/QC procedure for all the monitoring parameters mentioned in the Monitoring report which is directly related to claiming the calculated value of emission reduction which is found to be appropriate. A complete list of all documents reviewed is available in the Information Reference List attached as Appendix 3 to this report.

C.2. Project Implementation in accordance with the registered project design document

The audit team has checked the project Implementation in accordance with the registered Project Design Document (PDD) according to the requirement of GS4GG Principles and Requirements v1.2 dated October 2019 /03/, applicable rule updates and clarifications.

GS 7745 - 300 MW Wind Power Project in Gujarat by Alfanar Power project is located at Kutch Districts of Gujarat, India. The project is located in multiple villages of Kutch district in Gujarat state of India which comprises of Dayapur, Viraninani, Khatiya, Junachay, Haroda, Paneli, Amara, Nadapa, Lakhapur, Amiya, Dasalpur Gunthali, Ravapur Navavas, Valka Nana, Siyot, Vigodi, Ashaladi, Muru, Umrapur, Matana mudh villages.

The Geographical coordinates of all the WTGs are as follows:

S. No	WTG Location ID	Village	Taluk	Geo Coordinate	
				Longitude	Latitude
1	UNT077	Dayapar	Lakhpat	23°38'43.1"N	68°56'09.2"E
2	UNT080	Dayapar	Lakhpat	23°38'24.3"N	68°55'27.5"E
3	UNT078	Dayapar	Lakhpat	23°38'37.2"N	68°55'51.4"E
4	UNT087	Dayapar	Lakhpat	23°39'11.8"N	68°54'31.4"E
5	N209	Dayapar	Lakhpat	23°38'10.9"N	68°56'01.7"E
6	UNILTS76	Virani Nani	Lakhpat	23°39'01.6"N	68°53'27.2"E
7	UNIP005	Khatiya	Lakhpat	23°42'01.9"N	68°57'31.6"E

8	3011	Dayapar	Lakhpatt	23°39'56.8"N	68°56'10.4"E
9	UNT090	Virani Nani	Lakhpatt	23°40'13.6"N	68°55'33.1"E
10	UNT089	Virani Nani	Lakhpatt	23°40'28.1"N	68°55'32.1"E
11	UNT091	Virani Nani	Lakhpatt	23°40'08.0"N	68°54'53.9"E
12	UNP105	Khatiya	Lakhpatt	23°42'03.2"N	68°58'01.5"E
13	UNILTS60	Junachay	Lakhpatt	23°36'30.7"N	69°01'35.4"E
14	UNPN25	Haroda	Lakhpatt	23°39'21.0"N	69°00'13.4"E
15	UNPN24	Haroda	Lakhpatt	23°39'00.7"N	69°00'38.9"E
16	UNIP31	Haroda	Lakhpatt	23°40'38.0"N	69°00'07.7"E
17	UNIP042	Khatiya	Lakhpatt	23°42'27.2"N	68°57'49.4"E
18	UNPN8	Khatiya	Lakhpatt	23°41'05.8"N	68°59'30.1"E
19	N204	Paneli	Nakhatrana	23°37'09.0"N	68°57'24.6"E
20	UNILTS12	Virani Nani	Lakhpatt	23°40'39.9"N	68°55'30.2"E
21	UNT075	Dayapar	Lakhpatt	23°39'34.1"N	68°56'13.0"E
22	UNT037	Amara	Nakhatrana	23°33'35.5"N	69°08'23.1"E
23	UNT041	Amara	Nakhatrana	23°32'46.7"N	69°09'04.5"E
24	UNT038	Amara	Nakhatrana	23°33'23.9"N	69°08'40.8"E
25	UNT036	Amara	Nakhatrana	23°33'47.2"N	69°08'19.5"E
26	N173	Amara	Nakhatrana	23°33'19.2"N	69°07'04.0"E
27	UN645	Amara	Nakhatrana	23°33'13.3"N	69°06'24.9"E
28	UNT042	Amara	Nakhatrana	23°32'51.1"N	69°08'25.0"E
29	N704	Nadapa	Nakhatrana	23°32'37.5"N	69°05'13.4"E
30	UNPNI	Lakhpar	Lakhpatt	23°42'35.1"N	68°56'44.9"E
31	UNIP045	Khatiya	Lakhpatt	23°40'43.9"N	68°58'11.8"E
32	UNIP34	Junachay	Lakhpatt	23°38'26.8"N	69°02'11.1"E
33	UNT120	Haroda	Lakhpatt	23°40'58.3"N	69°00'18.2"E
34	UNIP012	Junachay	Lakhpatt	23°38'36.1"N	69°01'16.8"E
35	NADAPARNEW-03	Nadapa	Nakhatrana	23°34'05.2"N	69°04'56.8"E
36	UNILTS26	Virani Nani	Lakhpatt	23°40'09.4"N	68°54'40.0"E
37	UNT096	Paneli	Nakhatrana	23°37'03.7"N	68°57'06.2"E
38	UNT095	Paneli	Nakhatrana	23°37'16.5"N	68°57'11.3"E
39	UNE064	Paneli	Nakhatrana	23°37'11.2"N	68°56'11.5"E
40	UNE065	Paneli	Nakhatrana	23°37'20.4"N	68°55'49.8"E
41	5751	Paneli	Nakhatrana	23°34'51.1"N	68°56'42.8"E
42	N163	Paneli	Nakhatrana	23°34'27.1"N	68°57'36.7"E
43	PANELI-23	Paneli	Nakhatrana	23°34'39.6"N	68°57'19.1"E
44	UNIP30	Amiya	Lakhpatt	23°39'15.3"N	68°58'56.6"E
45	UNIP003	Amiya	Lakhpatt	23°39'37.6"N	68°59'02.2"E

46	UNP098	Amiya	Lakhpatt	23°39'27.8"N	68°58'39.4"E
47	UNIP016	Amiya	Lakhpatt	23°39'53.8"N	68°58'34.3"E
48	UNP042	Amiya	Lakhpatt	23°40'04.7"N	68°58'56.4"E
49	UNPN16	Khatiya	Lakhpatt	23°40'36.6"N	68°58'38.5"E
50	UNPN21	Amiya	Lakhpatt	23°39'41.0"N	68°58'27.1"E
51	Harada-09	Haroda	Lakhpatt	23°41'15.2"N	69°00'44.8"E
52	UNIP024	Junachay	Lakhpatt	23°37'39.6"N	69°02'52.2"E
53	UNIP33	Haroda	Lakhpatt	23°39'26.8"N	69°01'41.2"E
54	UNILTS28	Junachay	Lakhpatt	23°38'04.8"N	69°02'21.0"E
55	UN1LTS63	Junachay	Lakhpatt	23°38'01.8"N	69°02'46.6"E
56	UNILTS66	Junachay	Lakhpatt	23°36'27.9"N	69°02'11.3"E
57	UNT039	Amara	Nakhatrana	23°33'10.8"N	69°08'49.1"E
58	UNTO40	Amara	Nakhatrana	23°33'00.5"N	69°08'59.4"E
59	DESHALPAR-08	Desalpur Gunthali	Nakhatrana	23°29'17.3"N	69°09'25.1"E
60	DESHALPAR-17	Desalpur Gunthali	Nakhatrana	23°28'25.3"N	69°09'29.6"E
61	N46	Ravapar Navavas	Nakhatrana	23°31'38.2"N	69°00'22.1"E
62	N47	Ravapar Navavas	Nakhatrana	23°31'55.3"N	69°00'14.3"E
63	UNT115	Ravapar Navavas	Nakhatrana	23°32'08.9"N	69°00'11.5"E
64	UNP103	Khatiya	Lakhpatt	23°41'11.7"N	68°59'06.1"E
65	UNTI16	Ravapar-Navavas	Nakhatrana	23°31'41.4"N	68°59'50.8"E
66	UNPN7	Khatiya	Lakhpatt	23°40'53.4"N	68°59'20.6"E
67	N203	Paneli	Nakhatrana	23°36'44.7"N	68°57'39.7"E
68	N206	Paneli	Nakhatrana	23°37'17.9"N	68°58'12.9"E
69	N281	Paneli	Nakhatrana	23°36'26.7"N	68°58'04.8"E
70	N267	Valka Nana	Nakhatrana	23°35'41.7"N	69°01'58.3"E
71	N268	Valka Nana	Nakhatrana	23°35'18.5"N	69°01'33.3"E
72	N200	Valka Mota	Nakhatrana	23°35'45.3"N	69°00'32.0"E
73	N202	Valka Mota	Nakhatrana	23°36'12.0"N	68°59'28.4"E
74	N274	Valka Mota	Nakhatrana	23°36'26.2"N	68°59'04.3"E
75	PANELI-18	Paneli	Nakhatrana	23°36'42.8"N	68°57'57.6"E
76	N201	Valka Mota	Nakhatrana	23°35'20.4"N	69°00'56.1"E
77	UNIP109	Mudhan	Lakhpatt	23°43'50.6"N	68°55'00.6"E
78	UNPI45	Shiyot	Lakhpatt	23°43'35.2"N	68°54'17.2"E
79	UNP147	Shiyot	Lakhpatt	23°44'40.1"N	68°53'59.9"E
80	UNP138	Mudhan	Lakhpatt	23°44'57.5"N	68°54'18.9"E
81	UNP043	Amiya	Lakhpatt	23°40'07.3"N	68°58'25.1"E
82	UNILTS87	Dayapar	Lakhpatt	23°38'50.9"N	68°54'46.7"E
83	UNP176	Siyot	Lakhpatt	23°43'16.2"N	68°55'17.6"E

84	UNIP32	Haroda	Lakhpatt	23°40'34.5"N	69°01'58.4"E
85	UNILTS29	Junachay	Lakhpatt	23°36'36.1"N	68°59'46.3"E
86	UNT102	Vigodi	Nakhatrana	23°30'28.0"N	69°04'04.2"E
87	N41	Nagviri	Lakhpatt	23°30'02.4"N	69°03'38.3"E
88	UNT108	Vigodi	Nakhatrana	23°29'32.8"N	69°03'48.8"E
89	UNT104	Vigodi	Nakhatrana	23°30'16.4"N	69°04'25.8"E
90	UNIP021	Junachay	Lakhpatt	23°38'17.0"N	69°01'07.6"E
91	UNTI11	Vigodi	Nakhatrana	23°28'32.4"N	69°05'31.5"E
92	UNP180	Chhuger	Lakhpatt	23°43'35.6"N	68°51'21.1"E
93	UNT106	Vigodi	Nakhatrana	23°30'02.5"N	69°04'26.4"E
94	UNEP085	Khatiya	Lakhpatt	23°40'24.8"N	68°57'54.5"E
95	UNTI10	Vigodi	Nakhatrana	23°29'04.5"N	69°05'01.7"E
96	UNEP019	Siyot	Lakhpatt	23°42'46.8"N	68°55'30.0"E
97	UNT121	Haroda	Lakhpatt	23°40'25.5"N	69°00'05.3"E
98	UNILTS48	Lakhapar	Lakhpatt	23°41'34.3"N	68°55'36.2"E
99	UNILTS49	Lakhapar	Lakhpatt	23°41'54.0"N	68°56'00.9"E
100	UNP142	Mudhan	Lakhpatt	23°44'30.9"N	68°56'16.5"E
101	UNILTS50	Lakhapar	Lakhpatt	23°42'14.2"N	68°55'59.0"E
102	Haroda-05	Haroda	Lakhpatt	23°40'51.4"N	68°59'56.5"E
103	UNI'032	Valka Mota	Nakhatrana	23°35'48.2"N	68°58'30.3"E
104	N162	Paneli	Nakhatrana	23°35'17.4"N	68°57'56.7"E
105	N09	Paneli	Nakhatrana	23°34'32.0"N	68°56'31.8"E
106	UNT097	Mata na Madh	Lakhpatt	23°33'46.7"N	68°56'13.2"E
107	UNE046	Ashaladi	Lakhpatt	23°33'57.4"N	68°54'00.2"E
108	UNE042	Ashaladi	Lakhpatt	23°33'11.0"N	68°54'09.7"E
109	UNE044	Ashaladi	Lakhpatt	23°33'37.3"N	68°53'36.1"E
110	UNE026	Ashaladi	Lakhpatt	23°32'58.3"N	68°52'52.7"E
111	UNE031	Ashaladi	Lakhpatt	23°33'11.0"N	68°53'28.8"E
112	N280	ValkaVlota	Nakhatrana	23°36'42.1"N	68°58'38.6"E
113	5726	Mata na Madh	Lakhpatt	23°34'34.3"N	68°55'52.3"E
114	UNT098	Mata na Madh	Lakhpatt	23°32'46.5"N	68°55'49.5"E
115	5657	Mata na Madh	Lakhpatt	23°32'24.4"N	68°55'54.2"E
116	N168	ValkaVlota	Nakhatrana	23°34'32.5"N	69°00'57.4"E
117	5654	Mata na Madh	Lakhpatt	23°32'45.4"N	68°55'32.3"E
118	N43	Ravapar-Navavas	Nakhatrana	23°30'28.7"N	69°02'08.1"E
119	UNIP027	Junachay	Lakhpatt	23°36'55.6"N	69°01'39.2"E
120	UNEP096	Aiyar	Nakhatrana	23°31'16.1"N	69°09'01.6"E
121	UNEP102	Muru	Nakhatrana	23°30'47.5"N	69°10'39.0"E

122	UNEP110	Muru	Nakhatrana	23°31'04.4"N	69°10'09.0"E
123	UNT109	Vigodi	Nakhatrana	23°29'22.9"N	69°04'45.7"E
124	N695	Nadapa	Nakhatrana	23°34'00.8"N	69°04'15.2"E
125	UNEP105	Desalpar	Nakhatrana	23°28'47.3"N	69°10'01.4"E
126	UMRAPAR-02	Umrapar	Nakhatrana	23°26'07.0"N	69°11'31.8"E
127	UMRAPAR-04	Umrapar	Nakhatrana	23°26'47.0"N	69°11'38.4"E
128	UMRAPAR-06	Umrapar	Nakhatrana	23°26'48.2"N	69°12'06.4"E
129	UMRAPAR-07	Umrapar	Nakhatrana	23°26'58.9"N	69°12'24.8"E
130	UMRAPAR-09	Umrapar	Nakhatrana	23°25'58.9"N	69°12'10.5"E
131	UNE033	Ashaladi	Lakhpatri	23°32'38.0"N	68°53'39.8"E
132	UNEP111	Aiyar	Nakhatrana	23°31'53.1"N	69°10'02.3"E
133	UNPI79	Atdo	Lakhpatri	23°44'42.1"N	68°52'01.3"E
134	UNT125	Haroda	Lakhpatri	23°39'03.7"N	69°00'55.6"E
135	UNEP113	Valka Nana	Nakhatrana	23°34'44.4"N	69°02'36.9"E
136	5655	Mata na Madh	Lakhpatri	23°32'49.4"N	68°56'13.9"E

The installed capacity and estimated annual gross power generation of 300 MW Wind Power Project in Gujarat by Alfano Power Plant is 301.4 MW from 22 WTGs of Senvion make 2.3 MW each and 114 WTGs of Siemens Gamesa make 2.2 MW each. The project activity consists of Siemens Gamesa make WTGs of 2200 kW. The Wind Turbine Generators (WTGs) are Senvion make: M120- 2.3 MW model and Siemens Gamesa make: SG122- 2.2 MW turbines. The technical specifications of the turbine are given below”

Senvion make: M120- 2.3 MW	
Design Data	
Rated power:	2.3 MW
Cut-in wind speed	3 m/s
Cut-out wind speed	20 m/s
Operating temperature range	0 – 45 °C
Rotor	
Diameter:	120.0 m
Swept area:	13,273 m ²
Number of blades:	3
Pitch system	AC-motors with multi-stage gearbox,
Power Control	Electrical pitch
Blades	
Length	63.7 m
Type	Glass fiber-reinforced plastic (GFRP)
Max. chord width	4 m
Generator	
Type	Electrically excited synchronous generator with IGBT converter

Frequency	50Hz
Voltage	600V
Protection class	IP 54
Gearbox	
Gearbox type	multi-stage planetary / spur gearbox
Yaw system type	Active alignment with yaw drives and active hydraulic brake systems
Number of yaw brakes	06

SG122- 2.2 MW	
General Data	
Rated power:	2.2 MW
Wind Class	IEC III/S
Control	Pitch and variable speed
Rotor	
Diameter:	122.0 m
Swept area:	11690 m ²
Number of blades:	3
Power Density	188.19 W/m ²
Blades	
Length	50/60 Hz
Airfoils	Siemens Gamesa
Material	Fiberglass reinforced with epoxy or polyester resin
Gear box	
Type:	3 stages
Tower	
Hub Height	108, 127 m and site-specific
Generator	
Type	Doubly fed induction machine
Voltage	690 V AC
Frequency	50Hz/60 Hz
Protection class	IP 54

The entire power generated will be exported to the Indian National grid. The electricity generated will be sold to Solar Energy Corporation of India (SECI) under a long-term Power Purchase Agreement (PPA) /25/. The SECI will sell the power to different buyers and power utilities under the Western Regional Power Committee (WRPC) of Central Electricity Authority (CEA), owned and controlled by Govt of India which is an integral part of the Indian Grid. The entire project capacity of 301.4 MW is connected to the 220kV side of the 765/400/220 kV PGCIL Bhuj Pool substation through dedicated 33 kV and 220 kV transmission lines constructed from the wind farm pooling substation.

The validation team checked the technical specifications of wind turbines and energy meters with the name plate specifications during the remote audit and recorded the same. Furthermore, the technical specifications of all the equipment are cross-checked by the supporting documents provided by the project developer /23/. All measuring devices have been found installed and operational. The verification team has checked the PDD

for monitoring parameters. There was no diversion from the implementation details given in the registered PDD during this reported crediting period.

The validation team has checked the implementation of the project activity as per GS4GG Principles and Requirements v1.2 dated October 2019 /03/, applicable rule updates and clarifications, ACM0002 version 22.0 /05/ and found to be correct. The project activity has been implemented and operated as stated in approved PDD which has been confirmed during the remote interviews.

C.3. Off-site (remote) inspections

The Validation team has performed the remote audit using Microsoft Teams by applying the means of verification and appropriate auditing techniques specified for conducting the remote inspection mentioned in the Validation and Verification Standard version 2.0. The remote audit was carried out by TUV SUD verification team via Microsoft Teams on 13/08/2025, for which TUV SUD has done entire video recording and saved in the archives. An assessment of the implementation and operation of the project activity as per the registered GS4GG PDD /08/:

- A review of information aggregating and reporting of the monitoring parameters.
- Interviews via Microsoft teams with relevant personnel to confirm that the operational and data collection procedures are implemented in accordance with the MP.
- A cross-check between project activity information provided in the PDD and data from other sources.
- A check of the monitoring equipment including calibration performance, and observations of monitoring practices against the requirements of the GS PDD and the applied monitoring methodologies.
- A review of calculations provided in spreadsheet by the project developers and assumptions made in determining the GHG data and ERs, and
- An identification of QA/QC procedures in place to prevent, or identify and correct, any errors or omissions in the reported monitoring parameters.
- A review on the impact of new relevant national and/or sectoral policies and circumstances on the baseline
- A review on the demonstration of Ongoing Financial Need

In addition, the verification team interviewed the PP, and it was confirmed that before the project activity diesel and coal-supplied for the electricity generation. Thus, the baseline scenario is in compliance with the requirements of the methodology.

Timelines of project activity:

	Start and to (both dates included)	Validated / Verified by	On-site / remote visit date
1st Crediting period	28/07/2020 – 27/07/2025	4K Earth Science Private Limited	20/08/2021 – remote audit
1st Monitoring period	28/07/2020 – 30/04/2022	4K Earth Science Private Limited	30/06/2022 – On site audit
2nd Monitoring period	01/05/2022 – 31/12/2023	4K Earth Science Private Limited	29/01/2024 and 30/01/2024 – on site audit

3rd Monitoring period	01/05/2022 – 31/12/2023	Ongoing	
2nd Crediting period	28/07/2025 – 27/07/2030	TUV SUD South Asia Pvt. Ltd	13/08/2025

As per the section 3.1.1 and 3.1.2 Site Visit and Remote Audit Requirements and Procedures – V2.0 requirement regarding the remote audit, this project activity satisfies all the criteria. Hence, the verification team carried out remote interviews with representatives of PP on 13/08/2025. In order to assess the information included in the project documentation and to gain additional information regarding the compliance of the project with the relevant criteria applicable to the Gold Standard.

VVB has conducted the remote audit with reference to the criteria mentioned in the section 6.1 to 6.7 of GS document titled Site Visit and Remote Audit Requirements and Procedures – V2.0. The below mentioned table demonstrates the fulfilment of criteria mentioned in the section 6.1 to 6.7 of GS document titled Site Visit and Remote Audit Requirements and Procedures – V2.0.

GS requirement documented in Site Visit and Remote Audit Requirements and Procedures – V2.0	VVB responses
Remote assessments (those that do not include a physical site visit by an auditor) provide the opportunity to optimise audit/assessment effectiveness and efficiency while maintaining the integrity of the audit/assessment process. The objective of a remote assessment is to establish the level of confidence in the VVB certification process by direct observations carried out through an electronic medium.	VVB confirm that the remote audit for the GS 7745 300 MW Wind Power Project in Gujarat by Alfancar Power was successfully conducted remotely on 13/08/2025 in accordance with applicable standards and guideline set out by Gold Standard document Site Visit and Remote Audit Requirements and Procedures – V2.0.

	To fulfil the objective of a remote assessment—establishing a high level of confidence in the VVB certification process through electronic means—the VVB adopted a structured, transparent, and risk-based approach. The process begins with a detailed feasibility assessment to determine whether a remote audit is suitable for the project’s context, considering factors such as complexity, data availability, and the capability for virtual engagement. A comprehensive audit plan is then developed, outlining the scope, digital tools to be used, and schedules for interviews and document reviews. Reliable and secure digital platform – Microsoft teams was selected for conducting live interviews, screen sharing, file exchange, and virtual site inspections. The VVB gathers objective evidence through video calls, scanned documents, geo-tagged photos, and virtual tours, ensuring all observations are time-stamped and traceable. Throughout the audit, all interactions and findings are thoroughly documented to maintain transparency and accountability. In section C.3 of FVR the risk was identified and addressed to maintain the level of assurance. In the final audit report, the VVB clearly states that the assessment was conducted remotely, provides justification for this approach, and confirms that the objectives of assurance and integrity have been met. This systematic methodology ensures that the remote assessment maintains the same level of credibility and rigor as a physical site visit.
The use of remote assessments by VVB of a given project may be requested by the project developer for its assessment needs (validation, verifications, etc.) when a physical site visit is not mandatory or feasible, and where the PD and the VVB consider a remote audit feasible for the project’s context. Remote audit is at the discretion of the VVB, who is entitled to reject any request from project developers to consider it as an option.	The remote audit request has been raised by the project developer. However, prior to the selection of conducting the audit remotely, VVB has checked the conditions under which remote assessments are considered appropriate, the criteria for evaluating such requests, and the tools and methods to be used to ensure audit integrity. Hence, as per the section 3.1.1 and 3.1.2 Site Visit and Remote Audit Requirements and Procedures – V2.0 requirement regarding the remote audit, the verification team has opted for remote audit for this monitoring period.

	First, VVB has assess the project technology, number of sites need to be covered during remote audit, and when the last on-site audit has conducted. Second, the location and accessibility of the project are assessed, taking into account any physical, political, or logistical constraints that may hinder a site visit, as well as the availability of stable internet connectivity to support remote interactions. Third, a risk assessment is conducted to identify any environmental, social, or operational risks that may necessitate on-site verification. Fourth, the VVB evaluates the availability and quality of remote evidence, such as digital monitoring data, geo-tagged and time-stamped photos or videos, and the feasibility of conducting live virtual site tours and stakeholder interviews. Lastly, the technological readiness of both the project developer and the VVB is considered, including access to secure communication platforms and file-sharing tools, and the ability to maintain data confidentiality. All the identified criteria are satisfactorily met as per the instruction set out in Annex 2 - TECHNOLOGY/ELECTRONIC MEANS FOR REMOTE ASSESSMENT/AUDIT of Site Visit and Remote Audit Requirements and Procedures – V2.0. Hence, VVB concludes that sufficient and reliable evidence can be obtained remotely, a remote audit approach has been taken. The final audit report clearly indicate that the assessment was conducted remotely, explain the justification for this approach, address any limitations, and confirm that audit integrity and confidence in the certification process were maintained. This process obtained by the VVB for the remote audit ensures transparency, consistency, and compliance with relevant standards while maintaining the VVB's authority to make informed, risk-based decisions.
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The VVB may consider a project developer's request for a remote audit/assessment following the below listed qualifying criteria: - A minimum physical site visit is not mandated as per GS4GG requirements or not required/recommended as per VVB's previous audit findings. - The VVB can create a feasible audit plan that covers all aspects of a project design validation/project performance verification with suitable auditing techniques (as per ANNEX 2 – TECHNOLOGY/ELECTRONIC MEANS FOR REMOTE ASSESSMENT/AUDIT). - The VVB can perform a risk assessment according to ANNEX 1 - RISK ASSESSMENT GUIDELINES and its own risk assessment procedure. - The VVB is confident that any identified significant risk/issue can be addressed and assessed/audited by the VVB using technology/electronic means to attain a reasonable level of assurance. - The VVB can confirm before the audit commences that: - The VVB and the project developer can provide representatives who can communicate proficiently in the same language. - The VVB has the capability and aptitude to conduct the remote assessment in the chosen medium/forum. - The PD, including all interviewees, has the capability and aptitude to undergo the remote assessment in the chosen medium/forum. - A list of activities, areas, information and personnel to be involved in the remote assessment is available. - The infrastructure required for the chosen auditing techniques/media as well as secure data storage is available. - A confidentiality agreement is in place between the VVB and the project developers, and the remote audit does not contradict any confidentiality agreements between the project developers.	The request to conduct the remote verification audit for the GS 7745 - 300 MW Wind Power Project in Gujarat by Alfanar Power at Kutch Districts of Gujarat, India was raised by project developer namely Alfanar Energy Private Limited. After careful review of the project context and in line with the Gold Standard for the Global Goals (GS4GG) requirements, VVB have assessed the feasibility of conducting the assessment remotely. VVB confirm that a minimum physical site visit is not mandated for this project under the applicable GS4GG requirements, and previous audit findings have not indicated the need for an on-site visit. Based on the nature and complexity of the project, VVB confirms that an effective and comprehensive audit plan can be implemented using remote auditing techniques as outlined in Annex 2 – Technology/Electronic Means for Remote Assessment/Audit. A detailed risk assessment has been carried out in accordance with Annex 1 – Risk Assessment Guidelines and our internal procedures. VVB have determined that all identified risks documented in section C.3 of the FVR can be reasonably mitigated and evaluated through remote means, ensuring a sufficient level of assurance can be maintained throughout the assessment. Furthermore, VVB confirm that: - Both verification team and project developer representatives are proficient in a common language suitable for remote communication, which is English in this case. The verification team as also comprises the country expert to mitigate the risk of local rules and regulations along the documents (if any). Refer B.1 of the FVR for the verification team identification involved in the verification of this project. - All parties involved have the necessary technical capability and access to conduct and participate in the audit through the selected medium/platform, which is Microsoft teams in this verification remote audit.
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vii. In case of a verification audit, the project developer has implemented the registered monitoring plan and has a data management system where records, data, etc. and can be audited remotely.	• A complete list of audit activities, project areas, required documentation, and personnel to be involved in the remote assessment has been provided by the project developer prior to the schedule of remote audit. • The infrastructure required to support the selected remote auditing techniques, including secure data exchange and storage, are in place. • A confidentiality agreement is duly signed, and the remote audit arrangement does not conflict with any existing confidentiality obligations. • In the case of verification, VVB acknowledge that the project developer has implemented the registered monitoring plan and maintains a data management system capable of supporting remote audit of project records and data. The documents are mentioned in Appendix 3 of the FVR.
Before initiating a remote assessment, the VVB should define: a. The agenda for the planned remote assessment with pre-defined records and documentation to be available during the remote assessment. b. The desired scope of audit. c. The list of activities, areas, information and personnel to be involved in the remote assessment. d. The list of items to be assessed. e. The timeframe for conducting the remote assessment. f. A plan to review information that cannot be shared remotely (i.e. due to confidentiality or access issues). The VVB should define or express how this will be dealt with (i.e., follow-up, issuance of a nonconformance, etc.).	Before initiating a remote assessment, the Validation and Verification Body (VVB) had established a detailed audit plan to ensure that the assessment is conducted effectively, transparently, and in alignment with applicable standards. The audit plan has also been shared with project developers prior to the scheduling of remote audit, on which the concern was also been taken from the project proponent. The audit plan includes defining a clear agenda for the remote assessment, including a list of pre-identified documents and records that must be made available by the project developer during the audit.

	The VVB also outlined the desired scope of the assessment, ensuring that it aligns with the applicable validation or verification requirements. A comprehensive list of activities, areas to be reviewed, required information, and personnel to be involved in the remote audit will be developed in coordination with the project team. The VVB also defined a realistic and structured timeframe for conducting the assessment, accounting for time zone differences, document availability, and stakeholder accessibility. Prior conducting the remote audit VVB also assessed and crosschecked with project developer that all the documents or information shall be reviewed remotely and there are no confidentiality restrictions, access limitations, or security protocols are in place that restrict the exchange of information. It was found that all the document and information can be shared without any obligations.
For any type of remote audit, an advance document review of materials from the project developer is an essential step. Building out a standardised list of the required documentation can increase consistency and clarity of approach. At a minimum, VVB should request the same list of documents that they would require to conduct an on-site assessment. Additionally, based on the criteria that can be assessed virtually, they should identify what documents or data are needed to support that assessment. Documents should be requested well in advance of the audit so that requests for additional or outstanding information can be followed up in advance of the audit.	VVB has conducted an advance review of documentation provided by the project developer to ensure the effectiveness and efficiency of the assessment. To promote consistency and clarity across assessments, the Validation and Verification Body (VVB) had established a standardized list of required documents, which project developer had shared with VVB prior to the remote audit. This list contains the documentation typically requested during an on-site audit, ensuring that no aspect of the assessment is compromised by the remote format. VVB had identify specific documents and data sets that directly support the virtual evaluation of project components, based on the criteria that can be reasonably and reliably assessed through electronic means. All required documentation were formally requested well in advance of the scheduled remote assessment. This early submission allows the VVB sufficient time to conduct a thorough review and follow up with the project developer on any missing or unclear information before the audit begins, thereby ensuring a smooth and comprehensive remote audit process.

The scheduling of interviews of a sample for e.g., users or stakeholders need not be shared with the project developer in advance, in order to safeguard the impartiality of the interview process. The VVB should request, in advance of the audit, the contacts of all potential interviewees and should not share the sample selected with the Project Developer in advance of the remote audit.	To maintain the impartiality and integrity of the remote audit process, the scheduling of interviews – particularly with a sample of users, stakeholders, or other relevant individuals, VVB has not disclosed to the project developer in advance. In line with best practices and applicable standards, the Validation and Verification Body (VVB) requested, prior to the audit, a complete list of potential interviewees from the project developer, including relevant contact details. After receiving the list of stakeholders available for the remote interview, specific individuals were selected for interviews was determined solely by the VVB and will not be shared with the project developer prior to the assessment. This approach ensures that the interview process remains unbiased and uninfluenced, allowing the VVB to obtain independent, unprompted feedback and verify project claims with greater confidence. The interviews will be conducted using secure and appropriate remote communication tools and will be scheduled directly with the selected individuals during the audit timeframe.
Selection of technology/electronic medium and planning should include: - Determining the electronic mode for hosting the assessment, to be agreed upon between VVB, project developer and other participants. Refer to Annex - 2 for some examples. - Granting security and/or access to all participants. - Testing platform compatibility prior to remote assessment. - Encouraging and considering the use of webcams, cameras, etc. when physical evaluation of an event is desired or necessary.	As part of the planning phase for a remote assessment, the Validation and Verification Body (VVB) ensured that appropriate technology and electronic platforms are selected in consultation with the project developer and other relevant participants. The mode of hosting the remote audit—such as video conferencing tools, file-sharing systems, or virtual site visit platforms was mutually agreed upon, taking into account accessibility, functionality, and security with reference to the Annex 2 Site Visit and Remote Audit Requirements and Procedures – V2.0. Once the platform was selected, the meeting link was sent to all participants prior to the audit. On the day of remote audit, necessary access rights and permissions was granted to ensure seamless participation in the assessment process.

	Prior to the audit, the VVB also conducted compatibility testing to confirm that the selected platform operates effectively across all users' systems and devices, minimizing the risk of technical disruptions. Additionally, the use of webcams, mobile cameras, or similar video tools were also encouraged, especially where physical observation or live demonstration of on-site activities is necessary to verify project implementation. These steps collectively ensured that the remote assessment is conducted with the same level of assurance and credibility as an on-site audit.
Scheduling requires the following to be carefully considered: - Time zone acknowledgment and management to coordinate reasonable and mutually agreeable convening times. - A trial meeting using the same media platforms agreed upon should be conducted to ensure the scheduled assessment will perform as planned. - Proper security measures should be taken, when applicable, to protect confidential information.	During the scheduling of remote audit, the Validation and Verification Body (VVB) carefully manage several logistical and technical aspects to ensure the process is smooth and effective. First, time zone differences between the VVB team, the project developer, and any other relevant participants was acknowledged and appropriately coordinated to establish reasonable and mutually agreeable assessment times by emails. To minimize the risk of technical issues, a trial meeting using the agreed-upon communication platforms was also conducted prior to the assessment. This activity ensured and confirmed that all participants are able to access and operate the selected tools, and that the remote assessment will function as planned. Additionally, proper security measures were crosschecked at both VVB and project developer end where sensitive or confidential information can be discussed or shared to ensure data privacy and compliance with confidentiality agreements. These measures collectively ensured the integrity, reliability, and professional execution of the remote audit.
Conducting remote assessments - Should the VVB not be able to review any aspect of the project or make a complete determination, the VVB should make a record of this aspect and the related issues. - The assessment should be carried out in quiet environments whenever possible to avoid interference and background noise (i.e., speakerphones)	During the conduct of a remote assessment, the Validation and Verification Body (VVB) adhered to the structured and transparent practices to maintain the integrity and effectiveness of the audit. VVB confirms that: The remote assessment was conducted thoroughly, and the VVB was able to review all relevant aspects of the project. No material limitations or incomplete determinations were encountered during the audit.

3. Facilitation of the assessment should follow normal assessment plans and processes. 4. Both parties should make their best effort to confirm what was heard, stated and read throughout the assessment. 5. All remote assessments should be concluded with a summary, review of the day(s)'s events, issues of concern, clarification of issues, nonconformances and expectations. 6. The VVB may terminate the assessment prior to the schedule due to an inability to maintain good connections or conditions during the scheduled time. This should be recorded in the assessment report. 7. The VVB & project developer should take appropriate measures to safeguard the confidentiality of data in any format. The audit team should prevent the access and retention of more documented information than it would in a normal face- to-face audit. The audit team will probably want to have access to more information to prepare for the audit or to have the ability to analyse documented information asynchronously. When documented information is to be analysed in an asynchronous manner, it is a good practice that it should be shared in a secure and agreed system, such as a cloud-based, Virtual Private Network or other file-sharing systems, utilising confidentiality and data privacy guidelines. Once the audit is complete, the auditor should delete from its system or remove access to any documented information and records not required to be retained as objective evidence. 8. Any screenshots of documents or records or other kind of evidence that the auditor/individual expert takes should be previously authorised by the project developer and participants.	2. The audit sessions were conducted in quiet and controlled environments by all parties. Background noise was minimized, and communication remained clear throughout the assessment period. 3. The remote assessment followed the pre-approved audit plan and standard processes typically used for on-site audits, ensuring consistency in methodology and coverage. 4. Both the audit team and the project developer confirmed mutual understanding of all statements, evidence, and discussions. Clarifications were sought and provided in real time to ensure accuracy. 5. The audit concluded with a detailed summary session covering the day's activities, issues discussed, any nonconformities identified, and expectations for follow-up. All parties agreed on the key outcomes. 6. The assessment was conducted over stable digital platforms without any major interruptions. At no point was early termination required due to technical issues. The same is also evident in the recorded meeting. 7. All shared information was handled through secure, mutually agreed platforms. The VVB accessed only the documents necessary for the assessment. After the audit, all non-essential information was deleted or access was revoked, in accordance with confidentiality and data protection protocols. 8. The screenshots and meeting recording of project documentation were taken only after obtaining prior approval from the project developer and relevant participants, ensuring full transparency and consent.
Post-assessment activities 1. Findings (non-conformities, corrective actions, etc.) need to be drafted by the Remote Assessment audit team members in a timely manner for each session for review and acknowledgment prior to closure of non-conformities.	1. All findings, including non-conformities, corrective action requests (CARs), and observations, were documented promptly by the audit team following each assessment session. These were shared with the project developer for review, discussion, and acknowledgment prior to the closure of any non-conformities.

2. The audit report should include the details of the records reviewed, the people interviewed, and any findings. 3. The VVB should ensure deletion of any confidential documents, images, recordings, etc. 4. The treatment of non-conformities should follow the same processes that are applied for on-site assessments. 5. The VVB should include in the audit report for each aspect of the project: a. the auditing techniques employed, b. a risk assessment of the techniques employed, c. mitigation measures employed by the VVB d. any observations (CARs, CLs, and/or FARs) related to the auditing techniques used, and e. a conclusion on whether the remote assessment means are sufficient for the purpose of the audit while maintaining the integrity of the audit/assessment process.	2. The final audit report includes a comprehensive record of all documents reviewed, personnel interviewed (with names, roles, and dates), and the findings observed during the assessment. This ensures full transparency and traceability of the remote audit process. 3. In accordance with confidentiality protocols, all non-retained confidential documents, images, recordings, and other sensitive materials were securely deleted, or access was revoked upon completion of the assessment. Only necessary objective evidence was retained. 4. All non-conformities identified during the remote assessment were treated using the same procedures and rigor as those applied during on-site assessments, including timelines for response and evidence review. 5. The audit report includes for each aspect of the project: a. Auditing techniques employed (e.g., document review, virtual interviews, geo-tagged video walkthroughs), b. Risk assessment of techniques used, based on Annex 1 and internal procedures, c. Mitigation measures undertaken by the VVB to address any limitations of remote assessment, d. Observations raised in the form of CARs, Clarification Requests (CLs), or Forward Action Requests (FARs), specifically linked to the techniques used, e. A final conclusion affirming that the remote assessment methods used were sufficient to meet the audit objectives and that audit integrity was fully maintained throughout the process.
Circumstances requiring a site or facility visit 1. The verifier shall perform a site or facility visit, even after conducting a remote audit, under any of the following circumstances: a. When misstatements are identified during the verification that indicate a need to visit a site or facility	Following the remote verification audit, the VVB conducted a thorough review to assess whether any circumstances warrant a subsequent physical site or facility visit, in accordance with the applicable verification requirements. Hence VVB confirms that:

b. There are unexplained material changes in emissions, removals and storage since the previous verified GHG statement. c. Significant changes in the data management involving the specific site or facility. The verifier may determine that the circumstances specified in a. to c. above do not require a site or facility visit based on the results of the risk assessment plan and considering the results of any prior verification to the same site or facility.	a. No material misstatements or inconsistencies were identified during the remote verification that would necessitate a physical site visit. All reported information was found to be credible and verifiable through remote means, supported by sufficient and appropriate evidence. b. The project's emissions, removals, and storage data showed no unexplained material deviations compared to the previously verified GHG statement. Any observed variations were consistent with the project's operational data and were adequately justified and documented. c. No significant changes were observed in the data management system at the site or facility that would impact the reliability or integrity of reported information. The existing system was found to be functional, transparent, and accessible for remote review. Based on the results of the risk assessment, and considering the project's prior verification history, the VVB determined that none of the conditions outlined in points (a) to (c) require a physical site or facility visit. The decision is further supported by the project's low-risk profile and consistent compliance with reporting and monitoring requirements. The VVB concludes that the remote audit provided a sufficient level of assurance, and there is no current need for a follow-up physical site or facility visit. This determination has been recorded in the audit report, with supporting evidence and justification in line with the standard's requirements.
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Duration of remote audit: 13/08/2025				
S. No	Activity performed during remote audit	Site location	Date	Team member
1.	An assessment of the implementation and operation of the registered project activity as per the registered PDD	Remotely via team video call	13/08/2025	Rishi Raychoudhury Sumbul Rizwan Deepjyoti Basak Brij Trivedi
2.	A review of information flows for generating, aggregating and reporting the monitoring parameters			
3.	Interviews with relevant personnel to determine whether the operational and data collection procedures are implemented in accordance with the monitoring plan in the PDD			
4.	A check of the monitoring equipment including calibration performance and observations of monitoring practices against the requirements of the PDD and the selected methodology and corresponding tool(s), were applicable.			
5.	A review of calculations and assumptions made in determining the GHG data and emission reductions.			
6.	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.			

C.3. Risk assessment:

VVB has also carried out risk assessment in accordance with the Annex 01 of the Site Visit and Remote Audit Requirements and Procedures, version 2.0/04/.

For all design review stages		
S. No	Risk	VVB Assessment
1.	Risk of non-conformity with core GS4GG principles including but not limited to safeguarding principles, stakeholder inclusivity and/or SDG Impacts	The validation team has checked and confirmed that PP has considered all the safeguarding principles related to the project activity. Hence, no risk identified.
2.	Risk of non-conformity with potential reversal of GHG benefits and other SDG Impacts	The validation team checked and confirmed that no potential risk identified.

3.	Risk of non-conformity with key methodological requirements (applicability conditions, project boundary, identification of baseline scenario, algorithms and/or formulae used to determine emission reductions, monitoring methodology).	The validation team checked each parameter through them with the supporting evidence, which is mentioned is found to be correct. Hence, no risk identified.
4.	Risk of any negative feedback/observations received from GS stakeholders, e.g., TAC, end-users, NGO supporters etc, not being addressed sufficiently by the project	The validation team has interviewed the stakeholder via video call, as many benefits are provided by the PP to local people, job and scholarship to the students for further study. Hence, no risk identified.
5.	Risk of key stakeholders and/or end users of project technology not willing/able to be interviewed through telephone/videocalls.	The validation team interviews every end user/stakeholder via video call. The connectivity was good, and all interviews were available at the interviews. Hence, no risk identified.
For Renewals of crediting period		
1.	Any outstanding FAR(s)/pending issue(s) since the previous physical site visit.	No FAR from pending from the previous verification.
2.	Any design change(s)/temporary deviation(s) since the previous physical site visit.	No design change identified throughout the verification process.
3.	Any gaps in monitoring data, if any, that cannot be justified as per applicable requirements.	No Gap in monitoring period identified.

C.4. Interviews

No.	Interviewee			Date	Subject	Team member
	Last name	First name	Affiliation			
1.	Venkat	Mr. Kishan	Project head, Alfanar Energy Private Limited.	13/08/2025	A brief project description by the Project owner. Discussion on the ownership of the project and carbon credit rights.	Rishi Raychoudhury Sumbul Rizwan, Deepjyoti Basak Brij Trivedi
2.	Patel	Vinod Kumar	Site Manager, Alfanar Energy Private Limited		Discussion on the operational and management structure for monitoring, and their roles and responsibility.	
3.	Tiwari	Honey	Site Manager, Site Manager, Alfanar Energy Private Limited		Discussion and cross checking the Institutional arrangement for data collection of all monitoring parameters and archiving.	
4.	Hydarsab giri	Saddam	Incharge, Site Manager, Alfanar Energy Private Limited		Discussion on Monitoring plan, Monitoring process. Implementation of monitoring plan as per the GS4GG Monitoring report Project Implementation status. Legal country requirements.	

5.	–	Sirva	Security Guard, Alfanar Energy Private Limited			
6.	Singh	Lakhdeep	Driver, Alfanar Energy Private Limited			
7.	Bhai	Lakhman	Driver, Alfanar Energy Private Limited			
8.	Sunil	Ms. Mahima	Koshar climate			

C.5. Sampling Approach

There are a total of 136 WTGs of same specifications and model installed in the project activity, the details (locations and WTGs IDs) of these turbines have been directly taken from the registered PDD /08/. The verification team applied 90/30 confidence and precision level to determine a minimum sample size of 08. During the onsite audit, the assessment team remotely checked the 08 samples. The samples were randomly selected using the online random number generator (<https://www.calculator.net/random-number-generator.html>). The verification team confirmed that the specifications and locations of these WTGs matched those outlined in the registered PDD/08/. The verification team also ensured that the monitoring procedures at the project site complied with the registered PDD and monitoring methodology.

C.6. Clarification requests (CLs), corrective action requests (CARs) and forward action requests (FARs)

The objective of this phase of the verification is to resolve the requests for corrective actions, clarifications, and any other outstanding issues which need to be clarified for TÜV SÜD's conclusion on the achieved emission reductions. In total 02 CARs, 06 CLs and 00 FARs were raised during the entire course of validation. All the CARs and CLs raised by TÜV SÜD are resolved during communication between the project participant and verification team. Refer appendix 2 for details of the findings raised by TUV SUD.

Area of validation findings	No. of CL	No. of CAR	No. of FAR
Compliance with PDD form	CL ID 01	-	-
Application and selection of methodologies and standardized baselines	CL ID 02, CL ID 03, CL ID 04, CL ID 06	-	-
Validity of original baseline or its update	-	-	-
Estimated emission reductions or net anthropogenic removals	-	CAR ID 01 CAR ID 02	-

Validity of monitoring plan	-	-	-
Crediting period	-	-	-
Project representatives / project developers	CL ID 05	-	-
Post-registration changes	-	-	-
Others (please specify)	-	-	-
Total	06	02	00

C.7. Remaining forward action requests from validation and/or previous validations

There is no FAR remaining from either validation or previous verification of the project

C.8. Internal Quality Control

Internal quality control within the team is assured by means of a technical review process that takes place after the off-site assessment and after closure of findings. The internal quality control in the verification process is given by the final decision (Verification and Certification Conclusion) made by the CB “Environment and Energy”.

SECTION D: CARBON VALIDATION AND REPORTING

D.1: Compliance with PDD Form

Means of validation	Comparing the PDD /08/ with the PDD template provided by GS.
Findings	No CARs/CLs have been raised.
Conclusion	The validation team has reviewed the monitoring report and confirmed that the project participant has used the latest version of the monitoring report template and filled the report correctly. TUV SUD confirms that the PDD version 7.5 of 18/01/2026 are prepared using GS PDD template version 1.5 of 29/06/2023 which is the latest available template and completed with relevant information as per the template requirement.

D.2: Application and selection of methodologies and standardized baselines

Means of validation	The validation team has assessed the section B.3 – Project boundary of PDD version 7.5. It is observed that the project boundary has not deviated from the previous crediting period. In this crediting period, the project has operationalized a boundary fully aligned with ACM0002 (v22), which defines the spatial extent as the project power plant/unit and all power plants connected to the electricity system to which the project facility is physically linked. The project team has operationalized this requirement by including the wind turbines, associated sub-stations, evacuation infrastructure, and the receiving Indian grid network within the boundary definition. Given that the generated electricity is injected into the national grid, treating the entire Indian grid and all connected power plants as part of the boundary represents a compliant and future-proof interpretation of the methodology. No additional emission sources outside this methodological scope have been triggered by the project design. All identified greenhouse gases and emission sources have been screened against ACM0002 requirements, and no exclusions were made that would undermine conservative accounting. The table provided by the project participant accurately maps the included and excluded emission sources and is consistent with sectoral best practice.
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The table below provides an overview of the emissions sources included or excluded from the project boundary for determination of baseline and project emissions.

Source		GHGs	Included?	Justification / Explanation	VVB assessment
Baseline scenario	CO ₂ emissions from electricity generation in fossil fuel fired power plants that are displaced due to the project	CO ₂	YES	Main Emission Source	Acceptable as per the applied methodology
		CH ₄	NO	Not Applicable	Not applicable
		N ₂ O	NO	Not Applicable	Not applicable
Project scenario	Green field Wind Power Project connected to grid	CO ₂	NO	The project is a wind power project. Project emissions are not applicable according to ACM0002	Wind power projects do not generate project emissions under ACM0002. Hence, the justification is acceptable
		CH ₄	NO		
		N ₂ O	NO		

The project developer has applied the methodology ACM0002: Consolidated baseline methodology for grid connected electricity generation from renewable sources, Version 22/05/. This version of the methodology is the latest version and currently valid for the submission of project activity. The proposed project activity meets the criteria defined in the baseline methodology as described below:

Applicability Criteria	Applicability status
This methodology is applicable to grid-connected renewable power generation project activities that: (a) install Greenfield power plant. (b) involve a capacity addition to (an) existing plant(s); (c) involve a retrofit of (an) existing plant(s)/unit(s);	The validation team has assessed that proposed project activity falls under category (a) as there was no project activity that existed operating before that start of this project activity. The project activity is a Greenfield, Indian grid connected renewable power plant, but does not involve capacity addition, retrofit, rehabilitation or replacement of exiting plant(s). Hence, it concludes that applicability conditions are met by proposed project activity.

	(d) involve a rehabilitation of (an) existing plant(s)/unit(s); or (e) involve a replacement of (an) existing plant(s)/unit(s) (f) Install a Greenfield power plant together with a grid-connected Greenfield pumped storage power plant. The greenfield power plant may be directly connected to the PSP or connected to the PSP through the grid.	
	In case the project activity involves the integration of a BESS, the methodology is applicable to grid-connected renewable energy power generation project activities that: (a) Integrate BESS with a Greenfield power plant. (b) Integrate a BESS together with implementing a capacity addition to (an) existing solar photovoltaic or solar power plant(s)/unit(s). (c) Integrate a BESS to (an) existing solar photovoltaic or solar power plant(s)/unit(s) without implementing any other changes to the existing plant(s). (d) Integrate a BESS together with implementing a retrofit of (an) existing solar photovoltaic or solar power plant(s)/unit(s).	Validation has assessed that proposed project activity does not involve any battery storage system. The project activity is the installation of a new grid connected renewable wind power project, without BESS integration. Hence, it concludes that applicability conditions are met by proposed project activity.
	The methodology is applicable under the following conditions: (a) Hydro power plant/unit with or without reservoir, wind power plant/unit, geothermal power plant/unit, solar power plant/unit, wave power plant/unit or tidal power plant/unit. (b) In the case of capacity additions, retrofits, rehabilitations or replacements (except for solar, solar, wave or tidal power capacity addition projects) the existing plant/unit started commercial operation prior to the start of a minimum historical reference	The project activity is the installation of new wind power plants/units. The Validation Team has assessed that proposed project activity does not include hydropower technology hence it concluded that the applicability condition is not applicable.

	period of five years, used for the calculation of baseline emissions and defined in the baseline emission section, and no capacity expansion, retrofit, or rehabilitation of the plant/unit has been undertaken between the start of this minimum historical reference period and the implementation of the project activity; (c) In the case of Greenfield project activities applicable under paragraph 5 (a) above, the project participants shall demonstrate that the BESS was an integral part of the design of the renewable energy project activity (e.g., by referring to feasibility studies or investment decision documents); (d) The BESS should be charged with electricity generated from the associated renewable energy power plant(s). Only during exigencies may the BESS be charged with electricity from the grid or a fossil fuel electricity generator. In such cases, the corresponding GHG emissions shall be accounted for as project emissions following the requirements under section 5.4.4 below. The charging using the grid or using fossil fuel electricity generator should not amount to more than 2 per cent of the electricity generated by the project renewable energy plant during a monitoring period. During the time periods (e.g., week(s), months(s)) when the BESS consumes more than 2 per cent of the electricity for charging, the project participant shall not be entitled to the issuance of the certified emission reductions for the periods concerned of the monitoring period.	The project activity is the installation of wind power plants/units and not hydro power plants. The validation Team has assessed that proposed project activity does not involve hydropower Hence, it concludes that
	In case of hydro power plants, one of the following conditions shall apply: (a) The project activity is implemented in an existing single or multiple	

	reservoirs, with no change in the volume of any of reservoirs; or (b) The project activity is implemented in an existing single or multiple reservoirs, where the volume of the reservoir(s) is increased and the power density calculated using equation (3) is greater than 4 W/m²; or (c) The project activity results in new single or multiple reservoirs and the power density calculated equation (3), is greater than 4 W/m². (d) The project activity is an integrated hydro power project involving multiple reservoirs, where the power density of any of the reservoirs, calculated using equation (3), is lower than or equal to 4 W/m², all of the following conditions shall apply. (i) The power density calculated using the total installed capacity of the integrated project, as per equation (4) is greater than 4W/m²; (ii) Water flow between reservoirs is not used by any other hydropower unit which is not a part of the project activity. (iii) Installed capacity of the power plant(s) with power density lower than or equal to 4 W/m² shall be: (a) Lower than or equal to 15 MW; and (a) (b) Less than 10% of the total installed capacity of integrated hydro power project	applicability condition is not relevant to proposed project activity as it consist of wind power generation technology.
	In the case of integrated hydro power projects, project proponent shall: 1. Demonstrate that water flows from upstream power plants/units spill directly to the downstream reservoir and that collectively constitutes the	The project activity is the installation of wind power plants/units and not integrated hydro power plants. The Validation Team has assessed that proposed project activity does not involve hydropower. Hence, it concludes that applicability conditions are not relevant to proposed project activity as it consists of wind power generation technology.

	generation capacity of the integrated hydro power project; or 2. Provide an analysis of the water balance covering the water fed to power units, with all possible combinations of reservoirs and without the construction of reservoirs. The purpose of water balance is to demonstrate the requirement of specific combination of reservoirs constructed under CDM project activity for the optimization of power output. This demonstration has to be carried out in the specific scenario of water availability indifferent seasons to optimize the water flow at the inlet of power units. Therefore, this water balance will take into account seasonal flows from river, tributaries (if any), and rainfall for minimum five years prior to implementation of CDM project activity.	
	The methodology is not applicable to: (a) Project activities that involve switching from fossil fuels to renewable energy sources at the site of the project activity, since in this case the baseline may be the continued use of fossil fuels at the site. (b) Biomass fired power plants;	The project activity is the installation of wind power plants/units without switching from fossil fuels as no project activity existed prior to its implementation. The Validation Team has assessed that proposed project activity neither switching fossil fuel to renewable energy nor it involves Biomass fired power plant. Hence, it concludes that applicability conditions are not applicable to proposed project activity.
	In the case of retrofits, rehabilitations, replacements, or capacity additions, this methodology is only applicable if the most plausible baseline scenario, as a result of the identification of baseline scenario, is “the continuation of the current situation, that is to use the power generation equipment that was already in use prior to the implementation of the project activity and undertaking business as usual maintenance”.	The project activity is the installation of wind power plants/units and does not involve retrofits, rehabilitations, replacements, or capacity additions. The Project Verification has assessed that proposed project activity does not involve retrofits, replacements or capacity additions. Hence, it concludes that applicability conditions are not applicable to proposed project activity.

	In addition, the above applicability conditions the applicability conditions of tool referred to in the methodology ACM0002, version 22.0 has been referred here under:	
	This tool may be applied to estimate the OM, BM and/or CM when calculating baseline emissions for a project activity that substitutes grid electricity that is where a project activity supplies electricity to a grid or a project activity that results in savings of electricity that would have been provided by the grid (e.g. demand-side energy efficiency projects).	This condition is applicable. The OM, BM and CM are estimated to use the tool for calculating baseline emissions.
	Under this tool, the emission factor for the project electricity system can be calculated either for grid power plants or, as an option, can include off-grid power plants. In the latter case, the conditions specified in “Appendix 2: Procedures related to off-grid power generation” should be met. Namely, the total capacity of off-grid power plants (in MW) should be at least 10 per cent of the total capacity of grid power plants in the electricity system; or the total electricity generation by off-grid power plants (in MWh) should be at least 10 per cent of the total electricity generation by grid power plants in the electricity system; and that factors which negatively affect the reliability and stability of the grid are primarily due to constraints in generation and not to other aspects such as transmission capacity.	Since the project activity is grid connected, this condition is applicable, and the emission factor has been calculated accordingly.
	In the case of CDM projects the tool is not applicable if the project electricity system is located partially or totally in an Annex I country.	The project activity is located in India, a non-Annex I country. Therefore, this criterion is not applicable for the project activity.
	Under this tool, the value applied to the CO ₂ emission factor of biofuels is zero.	The project activity is a grid connected wind power project and therefore, this criterion is not applicable for the project activity.
Findings	No CL/CAR has been raised under this section	

Conclusion	TUV SUD hereby confirms that the selected baseline and monitoring methodology has been previously approved by the CDM Executive Board, and is applicable to the Project, which complies with all the applicability conditions therein and the selected version is valid at the time of submission of the proposed project activity for renewal of crediting period. It is also confirmed that the methodology is correctly applied by comparing it with the actual text of the applicable version of the methodology and there is no deviation from the selected methodology. The validation team hereby confirms that the chosen baseline and monitoring methodology including the applicable methodological tools are correctly applied to the proposed project. As per the requirements of ACM0002: Consolidated baseline methodology for grid connected electricity generation from renewable sources, Version 22/05/, the continued validity of the baseline is assessed and the emissions which would result from the baseline scenario are updated at the start of the second and third crediting period.
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D.3. Validity of original baseline or its update

Means of validation	As per para 5.1.47 of Gold Standard for global goals principles & requirement 're-definition of Baseline Scenario' is required at design renewal. The project developer has included the assessment of the validity of the original baseline as per the tool "Assessment of the validity of the original/ current baseline and update of the baseline at the renewal of a crediting period", Version 3.0.1 /38/. The tool consists of two steps. The first step provides an approach to evaluate whether the current baseline is still valid for the next crediting period. The second step provides an approach to update the baseline in case that the current baseline is not valid anymore for the next crediting period. Step 1: Assess the validity of the current baseline for the next crediting period Step 1.1 (EB 66, Annex 47): Assess compliance of the current baseline with relevant mandatory national and/or sectoral policies The baseline for the project activity is the electricity delivered to the grid by the project activity which would have otherwise been generated by the operation of grid connected power plants and by the addition of new generation sources into the grid. The project activity is claiming the emission reductions from the net exported electricity to the grid only. In absence of project activity this quantity of electricity would have been generated from the electricity grid mix (mainly fossil fuel). The Government of India enacted the Electricity Act in the year 2003 to harmonize and rationalize the provisions in the then existing laws. The Act consolidated the laws relating to generation, transmission, distribution, trading and use of electricity. With the Enactment of the act, the then existing laws viz, The Indian Electricity Act 1910, The Electricity Supply Act, 1948 and The Electricity Regulatory Commissions Act, 1998 were repealed. The Electricity Act 2003 was in force at the time of the completion of the baseline study during first crediting period. The National Electricity Policy, 2005 and the Electricity Act, 2003 (including the Electricity (Amendment) Act, 2003 & Electricity (Amendment) Act, 2007) remain in force, and no changes
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were made at the time the crediting term renewal request was made. On January 28, 2016, the tariff policy was updated with the primary goal of guaranteeing that consumers could get power at affordable and competitive prices. Since this policy does not limit the operation of any kind of power plant on the Indian grid, it will not have an impact on the project activity's baseline scenario. Therefore, the baseline remains unchanged for the present crediting period since there is no policy been revised and/or is currently in force as well, therefore the baseline scenario is still in compliance with all the relevant mandatory national and/or sectoral policies.

Step 1.2 (EB 66, Annex 47): Assess the impact of circumstances

The baseline scenario determined during project activity validation was that the electricity supplied to the grid by the project activity would have otherwise come from the addition of new generation sources to the grid and the operation of grid-connected power plants. As a result, this project activity was a voluntary expenditure with the goal of replacing a comparable amount of grid electricity with renewable energy. The absence of project activity (i.e., the investment) does not result in any ongoing baseline practice for the project developer within their scope, whereas the continuation of the project activity would replace an equivalent amount of electricity in the grid. This is because the project developer was not required to incur this investment. As a result, the project's baseline from the prior crediting period remains applicable. Consequently, the extension of the project's crediting period under CDM does not necessitate the evaluation of changes in market parameters.

Due to the significant growth in the Indian power sector, as of December 31, 2024, the installed wind power capacity has increased to 48,163.16 MW. Nonetheless, it is clear that the majority of the installed capacity is mostly coal-based, making it a significant contributor to India's carbon dioxide emissions. Additionally, India's Nationally Determined Contribution (NDC) states that by 2030, non-fossil fuel-based energy sources will account for roughly 40% of the country's installed capacity for electricity. This implies that fossil fuel-based power plants will continue to account for 60% of the installed capacity. Therefore, throughout the project's second crediting term, fossil fuel-based power will predominate the Indian grid's energy mix. Hence, there exists scope for reducing the CO₂ emissions in the country by increased use of renewable energy sources.

Additionally, when requesting a renewal of the crediting term, the project developer took into account the most recent CO₂ Baseline Database (CEA database, version 20) to calculate the baseline emission factor, which in turn took into account all the new conditions. Therefore, the baseline emissions are unaffected by the new conditions. Thus, current baseline remains same and there is no impact of circumstances, existing at the time of requesting renewal of crediting period.

Step 1.3 (EB 66, Annex 47): Assess whether the continuation of the use of current baseline equipment(s) or an investment is the most likely scenario for the crediting period for which renewal is requested

As per the "Tool to determine the remaining lifetime of equipment", the remaining lifetime of the equipment is the time for which the existing equipment can continue to operate before it

has to be replaced/discarded. As per this Tool, Project participant can use one of the following options to determine the remaining lifetime of the equipment:

- (a) Use manufacturer's information on the technical lifetime of equipment and compare to the date of first commissioning.
- (b) Obtain an expert evaluation.
- (c) Use default value

The project activity started commercial operation in the year 2020 (Phase wise 100% Commissioning) and since commissioning, the project activity is running satisfactorily. The table mentioned below demonstrate the commissioning of project activity, which is verified by the validation team by commissioning certificate /16/ provided by the project developers, previous validation reports /09/ and verification report /10/, /11/.

Sl. No	No of WTG	WTG Capacity (MW)	Total Capacity (MW)	COD	Cumulative Capacity Commissioned (MW)
1	40	2.2	88	28/07/2020	88
2	23	2.2	50.6	02/08/2020	138.6
3	3	2.2	29.6	04/09/2020	168.2
	10	2.3			
4	7	2.2	15.4	11/09/2020	183.6
5	7	2.2	15.4	01/10/2020	199
6	7	2.2	15.4	20/10/2020	214.4
7	5	2.2	20.2	18/11/2020	234.6
	4	2.3			
8	5	2.2	15.6	29/12/2020	250.2
	2	2.3			
9	1	2.2	11.4	22/02/2021	261.6
	4	2.3			
10	5	2.2	11	04/03/2021	272.6
11	7	2.2	15.4	25/03/2021	288
12	4	2.2	13.4	31/03/2021	301.4
	2	2.3			

As per Manufacturer specification and Registered PDD, the technical lifetime of wind turbine is 25 years (As per 1st CP). Thus, the remaining lifetime of equipment's exceeds the crediting period for which renewal is requested. Thus, as per manufacturers information, the remaining lifetime of equipment exceeds crediting period as per option 1 of Tool to determine the remaining lifetime of the Equipment.

The below conditions are fulfilled.

- (i) The equipment has been operated and maintained according to the recommendations of the equipment supplier.

- (ii) There are no periodic replacement schedules or scheduled replacement practices specific to the industrial facility, that require early replacement of equipment before the expiry of the technical lifetime; and
- (iii) The equipment has no design fault or defect and did not have any industrial accident due to which the equipment cannot operate at rated performance levels.

As per option (a), evaluating the remaining lifetime for the type of equipment has been approached and requested to determine the remaining lifetime of the equipment. The assessment of remaining lifetime of the equipment's had been done and confirmed that the remaining technical lifetime of the equipment of the project activity exceeds the crediting period for which renewal is requested. As the remaining technical lifetime of the equipment is not less than the end of the crediting period or which renewal is requested, the current baseline holds good for this crediting period too.

Furthermore, the baseline scenario identified at the validation of the project activity was the continuation of the current practice without any investment. The continuation of the current practice does not need any further investment. The import and generation of electricity from power plants linked to the electrical grid constituted the baseline situation. There is no baseline equipment or expenditure required for the project activity, which is a green field project. Consequently, the project activity is not subject to this restriction. These scenarios justifies that the baseline scenario is not impacted during the renewal of crediting period and continuation of pre-defined baseline scenario is the most likely scenario for the crediting period for which renewal is requested.

Step 1.4 (EB 66, Annex 47): Assessment of the validity of the data and parameters

This step stipulates that "Where emission factors, values or emission benchmarks are used and determined only once for the crediting period, they should be updated, except if the emission factors, values or emission benchmarks are based on the historical situation at the site of the project activity prior to the implementation of the project and cannot be updated because the historical situation does not exist anymore as a result of the CDM project activity."

The project chosen ex-ante default value i.e. Emission Factor. As per the Guidance given in Tool the emission factor is updated as follows:

- (i) The operating margin is calculated as per the latest version of CEA (Version 20) available to the project developer. The operating margin calculation is checked by the assessment team and found correct.
- (ii) The build margin is considered from CEA database version 20 as per "Tool 7 - Tool to calculate the emission factor for electricity system" version 07. The value considered is checked by the assessment team and found correct
- (iii) The Combined margin calculation is carried out as per "Tool 7 - Tool to calculate the emission factor for electricity system" version 07. The value considered is checked by the assessment team and found correct

The emission factor is fixed ex-ante and thus will be used for the complete 2nd renewable crediting period and for entire verification conducted under 2nd renewable crediting period.

	Application of Steps 1.1, 1.2, 1.3 and 1.4 confirmed that the current baseline is valid for the Second crediting period, but data and parameters need to be updated. Therefore step 2 is used Step 2.1: Update the current baseline and the data and parameters This step is applicable since the Steps 1.1, 1.2, 1.3 and/or 1.4 showed that the current baseline needs to be updated. As evident from the explanation provided above the baseline scenario remains unchanged. Updated the baseline emissions based on the latest approved version of the methodology applicable to the project activity for the subsequent crediting period , without reassessing the baseline scenario. Step 2.2: Update the data and parameters The updated Data and/or parameter are followed for estimating the baseline emissions. Hence as per ACM0002: Consolidated baseline methodology for grid connected electricity generation from renewable sources, Version 22, the baseline of the project is as follows: Project activity is the installation of a Greenfield power plant, the baseline scenario is electricity delivered to the grid by the project activity would have otherwise been generated by the operation of grid-connected power plants and by the addition of new generation sources, as reflected in the combined margin (CM) calculations described in the “Tool to calculate the emission factor for an electricity system”. The above selected baseline is correct and thus applicable to the project activity and in line with approved methodology.
Findings	No CL/CARs were raised under this section
Conclusion	The assessment given above makes it clear that the baseline situation has not altered. At the time of PD submission for renewal, the baseline emission factor calculation method is the only one that has been updated to reflect the most recent version of the CEA database. According to CDM Project Standard for Project Activities, version 03.0, the impact of new, pertinent national and/or sectoral policies and circumstances on the baseline; the accuracy of applying an approved baseline methodology for determining the baseline's or its update's continued validity; and the estimation of emission reductions for the applicable crediting period, while taking into account pertinent EB guidance regarding the crediting period's renewal at the time of crediting period renewal. In order to rationalize and harmonize the provisions of the previous laws, the Indian government passed the Electricity Act in 2003. The Act combined the rules governing the production, distribution, transmission, trade, and consumption of electricity. The Indian Electricity Act of 1910, the Electricity Supply Act of 1948, and the Electricity Regulatory Commissions Act of 1998 were repealed with the act's enactment. When the baseline study for the registered PD was finished, the Electricity Act of 2003 was in effect. In 2003 (Electricity (Amendment) Act, 2003), 2007 (Electricity (Amendment) Act, 2007), and 2022 (Electricity (Amendment) Act, 2022), the Act was modified.

In order to develop the power system based on the best possible use of resources like coal, natural gas, nuclear materials or substances, hydropower, and renewable energy sources, the Central Government was required by Section 3 of the aforementioned act to draft the national electricity policy and tariff policy in consultation with the State Governments and the Authority. According to the registered PDD of the project activity, the Central Government notified the National Electricity Policy on February 12, 2005, which was in effect at the time the baseline study was completed, in compliance with section 3 of the Electricity Act 2003. Since then, this policy has remained unchanged and is still in effect. There is no amendment of the Policy during the submission of the request for renewal of the crediting period.

Along with the aforementioned measures, the Indian Renewable Energy Development Agency (IREDA) offers term finance support for the establishment of biomass power facilities, and State Electricity Regulatory Commissions (SERCs) have declared advantageous pricing. For the registered PD of the project activity, all of these financial and fiscal incentives were in effect at the time the baseline study was finished and are still continuous to exist.

No mandatory national or sectoral policies have been implemented that would impact compliance with the current baseline, and the state electricity regulatory commission issues tariff orders for the purchase of hydropower projects that generate electricity. Therefore, it may be said that the current baseline conforms with all applicable obligatory national and/or sectoral regulations that are effective at the time of requesting a renewal of the crediting period and that went into effect after the project activity was submitted for validation. Nevertheless, the generation from low-cost must-run resources connected to the Indian Grid has not increased to the point where this would result in more than 50% of the total generation from the Indian Grid, despite the government's financial incentives for renewable power projects in India.

The approved baseline methodology, ACM002 (Version 22), has been used to determine the baseline and the estimation of emission reductions for the applicable crediting period. As referred in the methodology "Tool to calculate the emission factor for an electricity system" (version 07.0) has been used to determine continued validity of the baseline based on combined margin (CM) calculations.

According to the CEA database version 20, electricity generated by fossil fuels dominates the renewable energy sector and is still trending in the same direction. Based on the discussion above, it can be said that the OM & BM baseline scenario was developed by taking into account national and/or sectoral policies and circumstances in compliance with the pertinent standards outlined in Project Standard version 03.0. As a result, the baseline scenario used for this project activity is still appropriate.

In order to use wind energy to generate electricity and provide it to the grid, the project activity entails setting up a wind power project. The Indian grid, which is mostly fuelled by fossil fuel-fired plants, would have provided the same amount of power in the absence of the project activities. The equivalent quantity of electricity would have been taken from the Indian grid in the absence of the project activity. Therefore, the equivalent quantity of power from the Indian grid serves as the baseline for the project activity.

	The operating margin (OM) and build margin (BM), two emission factors related to the electrical system, are weighted averaged to produce the combined margin ($EF_{grid,CM,y}$). When available, data from an official source must be used to calculate this combined margin, and the results must be made publicly available. Emission factor calculations take into account the most recent data available at the time of PDD submission to VVB for a request for a crediting period renewal, which is the CEA database version 20.
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D.4: Data and parameters fixed ex ante or at renewal of crediting period

Means of verification	Data and parameters fixed at ex-ante have been crosschecked and reviewed as applicable against the registered PDD, as well as against the applied methodology and other relevant GS related documentation. The ex-ante and validated fixed value of, $EF_{grid,OM,y}$ (Operating margin CO ₂ emission factor for grid connected power generation in year y), $EF_{grid,BM,y}$ (Build margin CO ₂ emission factor for grid connected power generation in year y) $EF_{grid,CM,y}$ i.e. Combined margin CO ₂ emission factor for grid connected power generation is referred from the CEA database version 20. The same is documented in the registered PDD. Thus, accepted by the verification team.			
Findings	No CARs/CLs have been raised			
Conclusion	The combined margin ($EF_{grid,CM,y}$) is the result of a weighted average of two emission factors pertaining to the electricity system: the operating margin (OM) and build margin (BM). Calculations for this combined margin must be based on data from an official source (where available) and made publicly available.			
	Parameter	Value	Nomenclature	Source
	$EF_{grid,CM,y}$	0.8612 tCO ₂ /MWh	Combined margin CO ₂ emission factor for the project electricity system in year y	The combined margin is the weighted average of the simple operating Margin and the build margin. In particular, for intermittent and non-dispatchable generation types such as wind and solar photovoltaic, the 'Tool to calculate the emission factor for an electricity system' (Version 07.0.0), allows to weigh the operating margin and Build margin at 75% and 25%, respectively. Calculated as the weighted average of the operating margin (0.75) & build margin (0.25) values, sourced from Baseline CO₂ Emission Database, Version 20.0 published by Central Electricity Authority (CEA), Government of India. $EF_{Indian,grid,y} = (EF_{Indian,OM,y} \times WOM) + (EF_{Indian,BM,y} \times w_{BM})$

				$EF_{\text{Indian,grid,y}} = (EF_{\text{Indian,OM,y}} \times 75\%) + (EF_{\text{Indian,BM,y}} \times 25\%)$ <table><thead><tr><th>Parameter</th><th>Value</th></tr></thead><tbody><tr><td>Operating Margin ($EF_{\text{OM,y}}$)</td><td>0.9643</td></tr><tr><td>Build Margin ($EF_{\text{BM,y}}$)</td><td>0.5521</td></tr><tr><td>Combined Margin ($EF_{\text{CM,y}}$)</td><td>$0.9643 \times 75\% + 0.5521 \times 25\% = 0.8612$</td></tr></tbody></table>	Parameter	Value	Operating Margin ($EF_{\text{OM,y}}$)	0.9643	Build Margin ($EF_{\text{BM,y}}$)	0.5521	Combined Margin ($EF_{\text{CM,y}}$)	$0.9643 \times 75\% + 0.5521 \times 25\% = 0.8612$
Parameter	Value											
Operating Margin ($EF_{\text{OM,y}}$)	0.9643											
Build Margin ($EF_{\text{BM,y}}$)	0.5521											
Combined Margin ($EF_{\text{CM,y}}$)	$0.9643 \times 75\% + 0.5521 \times 25\% = 0.8612$											
	$EF_{\text{grid,OM,y}}$	0.9643 tCO ₂ /MWh	Operating margin CO₂emission factor for the project electricity system in year y	Calculated as the last 3-year (2021-22, 2022-23 & 2023-24) generation-weighted average, sourced from Baseline CO₂Emission Database, Version 20.0, published by Central Electricity Authority (CEA), Government of India. As per the "Tool to calculate the emission factor for an electricity system" Version 07.0 the simple OM may be calculated by considering either of any option below: Option A: Based on the net electricity generation and a CO2 emission factor of each power unit; or Option B: Based on the total net electricity generation of all power plants serving the system and the fuel types and total fuel consumption of the project electricity system. As per “Tool to calculate the emission factor for an electricity system”, Option A (“Based on the net electricity generation and a CO₂ emission factor of each power unit”) is used to calculate simple OM emission factor. Where Option A is used, the simple OM emission factor is calculated based on the electricity generation of each power unit and an emission factor for each power unit, as follows: $EF_{\text{grid,OMsimple,y}} = \Sigma (EG_{\text{m,y}} \times EF_{\text{EL,m,y}}) / \Sigma EG_{\text{m,y}}$								

				As per the CEA database (Version 20.0), weighted average operating margin is as below: EF OM, y = 0.9643 tCO ₂ /MWh
	EF _{grid, BM, y}	0.5521 tCO ₂ /MWh	Build margin CO ₂ emission factor for the project electricity system in year y	Baseline CO₂ Emission Database, Version 20.0, published by Central Electricity Authority (CEA), Government of India. The project developer has chosen Option I, i.e. fixing build margin emission factor ex-ante based on the most recent information available on units already built for sample group m at the time of GS PD submission to the VVB for validation. The build margin emissions factor is the generation-weighted average emission factor of all power units during the most recent year y for which power generation data is available, calculated as follows: $EF_{grid, BM, y} = \frac{\sum (EG_{m, y} \times EF_{EL, m, y})}{\sum EG_{m, y}}$ The CO₂ emission factor of each power unit m (EF_{EL, m, y}) is determined as per the procedures given in step 4 (a) for the simple OM, using options A1B1 using for y the most recent historical year for which power generation data is available, and using from the power units included in the build margin. The build margin emission factor (EF_{grid, BM, y}) for the year 2023-24 (most recent year) for Indian grid is 0.5521 tCO₂/MWh.
TUV SUD confirms that the parameters listed above are fixed ex-ante and used for baseline, project emissions and leakage emissions calculation in accordance with the applied methodology and methodological tools. Furthermore, it is confirmed that PD has correctly applied the values that were traced to their respective sources and found correct.				

D.4. Estimated emission reductions or net anthropogenic removals

Means of validation	The emission reduction sheet, CEA database version 20 (Latest applicable) and PDD version 01 is checked by the assessment team.
Findings	No CL/CARs have been raised under this section and successfully closed.

Conclusion	The baseline emission is calculated in line with paragraph 57 of ACM0002, Version 22.0, using equation below $BE_y = EG_{PJ,y} * EF_{grid,CM,y}$ Where, BE_y = Baseline emissions in year y (t CO₂/yr) $EG_{PJ,y}$ = Quantity of net electricity generation that is produced and fed into the grid as a result of the implementation of the CDM project activity in year y (MWh/yr) $EF_{grid,CM,y}$ = Combined margin CO₂ emission factor for grid connected power generation in year y calculated using the latest version of the “Tool to calculate the emission factor for an electricity system” (t CO₂/MWh) As per para 59 of ACM0002, version 22.0, If the project activity is the installation of a Greenfield power plant with or without the BESS or PSPs operating in coordination with a Greenfield power plant, then:
	$EG_{PJ,y} = EG_{facility, y}$ 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 CDM 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) Project Emissions: As per applied methodology only emission associated with the fossil fuel combustion, emission from operation of geo-thermal power plants due to release of non-condensable gases, emission from water reservoir of Hydro should be accounted for the project emission. Since the project activity is a wind power project, hence $PE_y = 0$. Leakage Emissions: As per applied methodology no source of leakage emissions identified under proposed project activity. Hence, $LE_y = 0$ Emission reduction (ER_y):

The project activity mainly reduces carbon dioxide through substitution of grid electricity generation with fossil fuel fired power plant by renewable electricity. The emission reduction ER_y by the project activity during a given year y is the difference between Baseline emission and Project emission & Leakage emission.

$$ER_y = BE_y - PE_y$$

Where,

ER_y = Emission Reduction in tCO_2 /year

BE_y = Baseline emission in tCO_2 /year

PE_y = Project emissions in tCO_2 /year

Ex-ante Estimation

Baseline emission:

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

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

The $EG_{facility,y}$ is estimated from the PLF provided as per the third-party engineering company report which is estimated to be 1,046,865 MWh/Annum

As estimated above, the combined margin grid emission factor ($EF_{grid,CM,y}$) 0.8612 tCO_2 /MWh

Hence the annual baseline emission is calculated as below:

$$BE_y = EG_{PJ,y} * EF_{grid,CM,y} = 1,046,865 \text{ MWh} \times 0.8612 \text{ } tCO_2/\text{MWh} = \mathbf{901,559 \text{ } tCO_2}$$

PP has estimated the baseline energy generation considering the capacity of the project activity, yearly generation hour and plant load factor. The project involves installation of 301.4 MW from 22 WTGs of 2.3 MW each and 114 WTGs of 2.2 MW each - grid connected power plant located in Kutch Districts of Gujarat, India.

Validation team assessed the technical specifications of the parameters of the project activity, Commissioning certificate and found that installed capacity of this project activity is correct.

Baseline emission factor is calculated as combined margin, consisting of a combination of operating margin (OM) and build margin (BM) factors according to the procedure prescribed in the "Tool to calculate the emission factor for an electricity system" version 07.0 which is sourced from CEA version 20.0, Govt. of India and forms the part of emission reduction calculation. The baseline emission factor calculation is checked by the validation team and found that the calculation is transparent and conservative.

Project Emissions:

As per the Methodology requirement Leakage emission is not applicable for renewable project. Since the project is a wind project, the $PE=0$

	<u>Emission Reduction</u> The project activity reduces carbon dioxide emissions through displacement of grid electricity generation with predominantly fossil fuel-based power plants by renewable electricity. The emission reduction (ER_y) due to project activity during a given year y is calculated as the difference between baseline emissions (BE_y), project emissions (PE_y) as per the formulae given below: $ER_y = BE_y - PE_y$ $ER_y = 901,559 - 0 = 901,559 \text{ tCO}_2$
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D.5. Validity of monitoring plan

Means of validation	Assessment team checked the monitoring practice during remote audit and also checked the requirement of ACM0002 version 22 and procedure mentioned in the registered PDD of 1st CP.												
Findings	No CL/CARs have been raised under this section												
Conclusion	Parameters determined ex-ante: (i) $EF_{grid,OM,y} = (0.9643 \text{ tCO}_2/\text{MWh})$ = Operating Margin emissions factor for grid connected power generation in year y calculated using the latest version of “Tool to calculate the emission factor for an electricity system version 07.” $EF_{grid,OM,y}$ is computed using the Simple Operating margin CO₂ emission factor. Simple Operating margin CO₂ emission factor is calculated from 3-year generation weighted average using data for the years 2021-2022, 2022-2023 & 2023-2024. CO₂ emissions per unit net electricity generation of all power plants serving the system, not including low-cost / must-run. This is in agreement with the guidance provided in the Tool to calculate the emission factor for an electricity system. The value is considered from CEA version 20. The value is fixed ex-ante for the entire duration of 2nd crediting period. As the value is sourced from CEA (publicly available document) no further analysis is required <table border="1" data-bbox="443 1318 1458 1883"> <tr> <th>Data/parameter</th><th>$EF_{grid,OM,y}$</th></tr> <tr> <td>Unit</td><td>tCO₂/MWh</td></tr> <tr> <td>Description</td><td>Operating margin CO₂ emission factor of INDIAN grid</td></tr> <tr> <td>Source of data</td><td>Central Electricity Authority: CO₂ Emission Database CEA CO₂ Baseline database Version 20</td></tr> <tr> <td>Value(s) applied</td><td>0.9643</td></tr> <tr> <td>Choice of data or Measurement methods and procedures</td><td>Calculated in line with “Tool to calculate the emission factor for an electricity system” using data from Central Electricity Authority of India’s (CEA) “Baseline Carbon Dioxide Emission Database Version 20”. The value used is calculated ex-ante as generation based weighted average of last three years of the operating margin provided in the CEA database.</td></tr> </table>	Data/parameter	$EF_{grid,OM,y}$	Unit	tCO ₂ /MWh	Description	Operating margin CO ₂ emission factor of INDIAN grid	Source of data	Central Electricity Authority: CO ₂ Emission Database CEA CO ₂ Baseline database Version 20	Value(s) applied	0.9643	Choice of data or Measurement methods and procedures	Calculated in line with “Tool to calculate the emission factor for an electricity system” using data from Central Electricity Authority of India’s (CEA) “Baseline Carbon Dioxide Emission Database Version 20”. The value used is calculated ex-ante as generation based weighted average of last three years of the operating margin provided in the CEA database.
Data/parameter	$EF_{grid,OM,y}$												
Unit	tCO ₂ /MWh												
Description	Operating margin CO ₂ emission factor of INDIAN grid												
Source of data	Central Electricity Authority: CO ₂ Emission Database CEA CO ₂ Baseline database Version 20												
Value(s) applied	0.9643												
Choice of data or Measurement methods and procedures	Calculated in line with “Tool to calculate the emission factor for an electricity system” using data from Central Electricity Authority of India’s (CEA) “Baseline Carbon Dioxide Emission Database Version 20”. The value used is calculated ex-ante as generation based weighted average of last three years of the operating margin provided in the CEA database.												

	Weighted average $= \frac{\sum_{i=1 \text{ to } n} (\text{Net generation in operating margin in year } i * \text{Simple operating margin in year } i)}{\sum_{i=1 \text{ to } n} (\text{Net generation in operating margin of year } i)}$
Purpose of data	Baseline Emission calculation
Additional comment	The operating margin emission factor is a 3-year generation - weighted average. The operating Margin is calculated ex ante and fixed during the crediting period

- (ii) $EF_{\text{grid,BM},y} = (0.5521 \text{ tCO}_2/\text{MWh})$ Build Margin emissions factor for grid connected power generation in year y calculated using the latest version of “Tool to calculate the emission factor version 07 for an electricity system. Build margin emission factor is the generation-weighted average emission factor of all power plants m during the most recent year y for which generation data is available. The value is considered from CEA version 20. The value is fixed ex-ante for the entire duration of 2nd crediting period. As the value is sourced from CEA (publicly available document) no further analysis is required.

Data/parameter	$EF_{\text{grid,BM},y}$
Unit	tCO ₂ /MWh
Description	Build margin CO ₂ emission factor of INDIAN grid
Source of data	Central Electricity Authority: CO ₂ Emission Database CEA CO ₂ Baseline database Version 20
Value(s) applied	0.5521
Choice of data or Measurement methods and procedures	Calculated in line with “Tool to calculate the emission factor for an electricity system” using data from Central Electricity Authority of India’s (CEA) “Baseline Carbon Dioxide Emission Database Version 20”.
Purpose of data	Baseline Emission calculation
Additional comment	The Build Margin would be calculated ex ante and fixed during the crediting period. For ex ante calculation the most recent data (2023-24) available has been used and the build margin is thus calculated.

- (iii) $EF_{\text{grid,CM},y} = (0.8612 \text{ tCO}_2/\text{MWh})$ Combined Margin emissions factor for grid connected power generation in year y calculated using the latest version of “Tool to calculate the emission factor for an electricity system version 07.” Combined Margin is computed using the official data sources and is in-line with the guidance provided in the tool. The value is considered from CEA version 20. The combined margin emissions factor is calculated as follows:

$$EF_{\text{Indian,grid},y} = (EF_{\text{Indian,OM},y} \times W_{\text{OM}}) + (EF_{\text{Indian,BM},y} \times W_{\text{BM}})$$

$$= (EF_{\text{Indian,OM},y} \times 75\%) + (EF_{\text{Indian,BM},y} \times 25\%)$$

Where,

$EF_{\text{grid,BM},y}$ = Build margin CO₂ emission factor in year y (tCO₂/MWh)

$EF_{\text{grid,OM},y}$ = Operating margin CO₂ emission factor in year y (tCO₂/MWh)

W_{OM} = Weighting of operating margin emissions factor (%) = 75%

W_{BM} = Weighting of build margin emissions factor (%) = 25%

The above weighing is as per “Tool to calculate the emission factor for an electricity system”, version 07.0.0 for other projects (wind in this case) and for second crediting period. The value is fixed ex-ante for the entire duration of 2nd crediting period. As the value is sourced from CEA (publicly available document) no further analysis is required.

Data/parameter	$EF_{\text{grid,CM},y}$
Unit	tCO ₂ /MWh
Description	Combined margin CO ₂ emission factor of INDIAN grid
Source of data	Central Electricity Authority: CO ₂ Emission Database CEA CO ₂ Baseline database Version 20
Value(s) applied	0.8612
Choice of data or Measurement methods and procedures	The data has been considered in accordance to the Tool to calculate emission factors of an electricity system. The tool guides to take 75% weightage of $EF_{\text{grid, OMsimple}}$, & 25% weightage of $EF_{\text{grid,BM},y}$.
Purpose of data	Baseline Emission calculation
Additional comment	The combined margin would be calculated ex-ante and fixed for the entire crediting period and the combined margin thus calculated is 0.8612.

Parameters determined ex-post:

SDG 7: Ensure access to affordable, reliable, sustainable and modern energy for all

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

The value for the parameter will be sourced from the primary source i.e. Monthly Meter Reading Reports developed by the State board. The Certificate for share of electricity as given by State board provides the Values of Net electricity supplied by power plant. The practice is as per the registered PDD and approved methodology. The ABT meter reading reflects the net electricity supplied by the wind farm (both export and import), including the project activity.

The calibration of the main and check meter at the substation - Substation meter will be carried out once every 3 years at the Substation end. JMRs are taken at the Substation end by the local electricity utility (State Board) and representative of PP. The main check meters shall be periodically tested (once in 3 years) and calibrated by the concerned in the presence of another party involved. Main and check meters shall be sealed by both parties. Defective meters shall be replaced immediately. Reading of main and check meters shall be taken periodically at the

appointed day and hour by authorized officer of the concerned licensee, the generator and the open access user or his representative, as the case may be. Meter reading shall be communicated to SLDC (=State Load dispatch center), the open access user and the generating company or trader as the case may be, by the licensee, within 12 hours of meter reading. Readings of the check meters shall be considered when main meters are found to be defective or stopped. The meters found defective should be replaced immediately.

The Invoice will be used for cross checking the Net electricity value and thus is per the requirement of Methodology and registered PDD of 1st CP. The same practice is followed onsite as mentioned in registered PDD of 1st CP and thus it is acceptable to the DOE.

Summary for SDG 7 Affordable and clean energy:

YEAR	BASELINE ESTIMATE	PROJECT ESTIMATE	NET BENEFIT
Year 1	0	1,046,865	1,046,865
Year 2	0	1,046,865	1,046,865
Year 2	0	1,046,865	1,046,865
Year 4	0	1,046,865	1,046,865
Year 5	0	1,046,865	1,046,865
Total	0	5,234,323	5,234,323
Total number of crediting years	5		
Annual average over the crediting period	0	1,046,865	1,046,865

The monitoring parameter for the SDG 7 is Quantity of net electricity supplied to the grid during the year y. Since baseline and pre-project scenario are same, in the baseline condition no renewable electricity will be supplied to grid from the project location. Hence, the baseline value is zero.

SDG 13: Climate Action

GHG emission reduction is the SDG 13 monitoring indicator. Therefore, this parameter electricity will be produced and supplied to the grid, reported in MWh. Because the baseline and pre-project scenarios are identical, the baseline situation would have resulted in the same amount of power being generated from the national grid that is dominated by fossil fuels, which causes greenhouse gas emissions. In the project scenario, renewable wind energy produces the same quantity of electricity without producing any emissions.

Summary for SDG 13: Climate actions

YEAR	BASELINE ESTIMATE	PROJECT ESTIMATE	NET BENEFIT
Year 1	0	901,559	901,559

	Year 2	0	901,559	901,559
	Year 2	0	901,559	901,559
	Year 4	0	901,559	901,559
	Year 5	0	901,559	901,559
	Total	0	4,507,795	4,507,795
	Total number of crediting years	5		
	Annual average over the crediting period	0	901,559	901,559
	Data / Parameter	Emission reductions in tCO2		
	Unit	tCO2		
	Description	Emission reductions achieved by the project activity (in tCO2)		
	Source of data	Calculated by multiplying emission factor (from CEA CO2 database) and total energy generation (from monthly energy generation reports)		
	Value(s) applied	Will be monitored throughout performance certification		
	Measurement methods and procedures	The emission reductions are calculated as product of net electricity supplied to grid and grid emission factor. The grid emission factor is ex-ante parameter and determined based on data obtained from “CO2 Baseline Database for Indian Power Sector” version 20, published by the Central Electricity Authority, Ministry of Power, Government of India. This is in line with “Tool to calculate the emission factor for an electricity system, version 7.0”. The emission reductions are calculated as per the methodology ACM0002.		
	Monitoring frequency	Annual, or as per duration of monitoring period		
	QA/QC procedures	The values will be cross-checked and verified from the CEA CO2 database and the energy generation reports		
	Purpose of data	Calculation of baseline emissions		
	Additional comment	The Monitored Data to be kept for a minimum of two years after the end of the crediting period or the last issuance whichever is later.		
Data and parameter to be monitored for SDG 07 – reported by PD				

	Data / Parameter	EG _{PJ,grid,y} or EG _{PJ,facility,l,y}
	Unit	MWh
	Description	Net quantity of electricity exported to the grid by project activity during the year y
	Source of data	Joint Energy Meter reading statements issued by GEDA/GETCO
	Value(s) applied	1,046,865
	Measurement methods and procedures	This is based on the monthly energy statement /Reginal Energy Account statement (REA) which provides the net electricity exported by the wind power project. Measurement methods and procedures: Data Type: Measured and Calculated (Export - Import) Monitoring: Energy Meter is used for monitoring Monitoring Frequency: Continuously Recording Frequency: Monthly from monthly energy statement summarized annually Calibration Frequency: once in 5 years² Archiving Policy: Paper and / or Electronic
	Monitoring frequency	Continuous monitoring and monthly recording
	QA/QC procedures	Tri-vector Bidirectional 0.2s class energy meters are installed on HT side of PGCIL substation. Energy meters record export and import of energy. The Project Participant would raise the invoice to the SECI on a monthly basis for the net energy fed into the grid. Net energy supplied by the project can be cross-checked with the monthly invoices raised by Project participant to SECI. Energy meters will be tested for accuracy every 5 years and will be calibrated in case of an error beyond permissible limits. Sales records to the grid and the invoice raised for receiving payment from the state electricity board are used to cross- c h e c k this data and hence ensure consistency. Previous Energy Meter details installed at the substation are provided below this table:

² (Page number 12 of) http://www.aegcl.co.in/Metering_Regulations_Of_CEA_17_03_2006.pdf

		<table><tr><th colspan="4">Meter information</th></tr><tr><td>Sl. No.</td><td>5296063</td><td>5296072</td><td>5296111</td></tr><tr><td>Make</td><td>Elster</td><td>Elster</td><td>Elster</td></tr><tr><td>Type</td><td>ABT 3P 4W</td><td>ABT 3P 4W</td><td>ABT 3P 4W</td></tr><tr><td>Class</td><td>0.2S</td><td>0.2S</td><td>0.2S</td></tr><tr><td>Calibration</td><td>15-08-2018</td><td>15-08-2018</td><td>15-08-2018</td></tr></table>	Meter information				Sl. No.	5296063	5296072	5296111	Make	Elster	Elster	Elster	Type	ABT 3P 4W	ABT 3P 4W	ABT 3P 4W	Class	0.2S	0.2S	0.2S	Calibration	15-08-2018	15-08-2018	15-08-2018							
		Meter information																															
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		Class	0.2S	0.2S	0.2S																												
		Calibration	15-08-2018	15-08-2018	15-08-2018																												
		The energy meters were replaced with newly calibrated meters on the dates as mentioned below.																															
		<table><tr><th colspan="4">Meter Details</th></tr><tr><th rowspan="2">Location</th><th colspan="2">PGCIL Substation, Bhuj</th><th>Plant Pooling Substation</th></tr><tr><th>Main</th><th>Check</th><th>Standby</th></tr><tr><td>Meter replacement date</td><td>05-Feb-25</td><td>03-Jan-25</td><td>10-Feb-25</td></tr><tr><td>Serial No.</td><td>NS2400A</td><td>NS2208A</td><td>WR-2030-A</td></tr><tr><td>Make</td><td>Secure Apex 150</td><td>Secure Apex 150</td><td>Larsen & Toubro</td></tr><tr><td>Type</td><td>3-Phase 4-Wire</td><td>3-Phase 4-Wire</td><td>3-Phase 4-Wire</td></tr><tr><td>Class</td><td>0.2S</td><td>0.2S</td><td>0.2S</td></tr></table>	Meter Details				Location	PGCIL Substation, Bhuj		Plant Pooling Substation	Main	Check	Standby	Meter replacement date	05-Feb-25	03-Jan-25	10-Feb-25	Serial No.	NS2400A	NS2208A	WR-2030-A	Make	Secure Apex 150	Secure Apex 150	Larsen & Toubro	Type	3-Phase 4-Wire	3-Phase 4-Wire	3-Phase 4-Wire	Class	0.2S	0.2S	0.2S
		Meter Details																															
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Type	3-Phase 4-Wire	3-Phase 4-Wire	3-Phase 4-Wire																														
Class	0.2S	0.2S	0.2S																														
VVB has checked the certificates /40/ issues by Power Grid corporation of India – a government authority, which demonstrates that the information documented above for the energy meter replaced are appropriate and acceptable.																																	
Purpose of data	Calculation of baseline emissions																																
Additional comment	The Monitored Data to be kept for a minimum of two years after the end of the crediting period or the last issuance whichever is later.																																

SDG 8: Decent Work and Economic Growth. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

The monitoring parameter for the SDG 8 are Number of trainings provided to employees & O&M staff, Cost spent for O&M and Number of O&M staffs involved in the project. Since baseline and pre-project scenario are same, in the baseline condition these values are zero.

Summary for SDG 8: Decent Work and Economic Growth

Number of training courses to be conducted:

YEAR	BASLINE ESTIMATE	PROJECT ESTIMATE	NET BENEFIT
Year 1	0	06	06
Year 2	0	06	06
Year 2	0	06	06
Year 4	0	06	06
Year 5	0	06	06
Total	0	30	30
Total number of crediting years	5		
Annual average over the crediting period	0	6	6

Number of employments to be generated during the 2nd crediting period:

YEAR	BASLINE ESTIMATE	PROJECT ESTIMATE	NET BENEFIT
Year 1	0	22	22
Year 2	0	22	22
Year 2	0	22	22
Year 4	0	22	22
Year 5	0	22	22
Total	0	110	110
Total number of crediting years	5		
Annual average over the crediting period	0	22	22

O&M expenses:

YEAR	BASLINE ESTIMATE	PROJECT ESTIMATE	NET BENEFIT
28-07-2025 to 27-07-2026	0	249.62	249.62
28-07-2026 to 27-07-2027	0	259.61	259.61
28-07-2027 to 27-07-2028	0	269.99	269.99

	28-07-2028 to 27-07-2029	0	280.79	280.79
	28-07-2029 to 27-07-2030	0	292.02	292.02
	Total	0	1,352.03	1,352.03
	Total number of crediting years	5		
	Annual average over the crediting period	0	270.41	270.41

Data and parameters to be monitored under SDG 8 – reported by PD:

Data / Parameter	Qualitative employment and income generation
Unit	Number of employments O&M Expenses - Mn INR
Description	- No of Trainings - Cost spent for O&M - Number of O&M staffs involved in the project
Source of data	Plant employment records
Value(s) applied	The total number of O&M staff employed by the O&M service provider and Project Proponent for the operation & maintenance of the project activity are around 100. Project Owner will conduct at least 2 no of skill development trainings for its employees at the project site. The O&M contract is signed with the contract for a fixed period of time. The figures are mentioned in the “<u>O&M expenses</u>” table above. The parameter has a positive impact as the project results in direct employment and income generation.
Measurement methods and procedures	O&M contract, Employment records and training records.
Monitoring frequency	Annual
QA/QC procedures	-
Purpose of data	To monitor the contribution to SDG 8 (Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all)

	Additional comment	
	The project developer has a policy in place on corporate social responsibility. In accordance with the general strategy, the PD regularly examines the villages close to the project areas during the building and O&M stages to determine the facilities that the villages demand. Based on the surveys, PD determines and works on a number of developmental activities, including health camps, distributing sports kits and furniture to schools, meeting the needs for drinking water and toilets in government schools, etc. In addition, some or all of these activities will take place in any given year. Each year, the following SDGs will be affected:	
	SDG Goal	VVB assessment
	SDG 7: Ensure access to affordable, reliable, sustainable and modern energy for all	Parameter: Electricity produced and supplied to the grid in MWh Method: Monitored through energy meter. Net electricity will be calculated by electricity authority and O&M operator on a monthly basis and provided in the share certificate/monthly report or equivalent. Frequency: Monthly QA/QC procedures: Net electricity supplied to the grid by the project activity will be cross-checked with the invoices submitted to the electricity authority. The meter(s) shall be calibrated on a regular basis. Purpose: To measure the electricity produced and supplied to the grid.
	SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	Parameter: (1) Number of training courses provided to employees (2) Employment generated due to project activity during construction as well as O&M phase. (3) Cost spent on O&M Method: Training and employment generation is monitored through training records; staff register or letter from O&M contractor for training and employment details or HSE/HR records Frequency: Annual QA/QC procedures: Transparent data collection, analysis and reporting.

		Purpose: To identify and record the no. of trainings provided to the employees as well as employment generated due to project activity
	SDG 13: Take urgent action to combat climate change and its impacts	Parameter: Emission reductions in tCO₂ Method: The emission reduction parameter is calculated as a product of net electricity supplied to grid and grid emission factor. The grid emission factor is ex-ante parameter and determined based on data obtained from “CO₂ Baseline Database for Indian Power Sector” version 16, published by the Central Electricity Authority, Ministry of Power, Government of India. This is in line with “Tool to calculate the emission factor for an electricity system, version 7.0”. The emission reductions are calculated as per the methodology ACM0002 Frequency: Every monitoring period QA/QC procedures: Transparent data collection, analysis, calculation and reporting. Purpose: To calculate emissions avoided due to the project activity
Grievance Mechanism: The monitoring has been carried out in accordance with the GS sustainability monitoring plan contained in the registered GS4GG PDD. During the remote audit, the validation team also checked the ongoing stakeholder communication. As per the interaction with the Plant manager has made available a grievance register at the project site – specifically at the security office /39/. During the remote audit and interaction with the local stakeholders, it was also observed that the stakeholders also have access to phone and email id of the plant manager. During the remote audit, it was checked that the complaints received are documented in the grievance book /39/. As per the book checked the complaints that were received have properly been resolved by the assigned project personnel. As good practice, post resolving the complaints, project personals also received feedback from the stakeholder. This confirms to the validation team that the resolution of the problem was made, and the stakeholder is satisfied. The validation team further had interviews with the local stakeholders, who confirmed that they do not have any comments. The same practice will be continued for the entire 2nd crediting period.		

D.6. Crediting period

Means of validation	The crediting period is checked as per GS4GG home page (GS reference number: 7745) and discussion with project developer
Findings	No CL/CARs have been raised under this section

Conclusion	The first crediting period was from 28/07/2020 to 27/07/2025. This is 2 nd crediting period, and the duration is 5 years starting from 28/07/2025 to 27/07/2030 (both dates included). The validation team hereby confirms that the start date of 2 nd crediting period is correctly determined, the 2 nd crediting period of the project commences on the day immediately after the expiration of the first crediting period.
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D.7. Financial Checks

Means of validation	Assessment of Carbon Revenue investment in particular project activity against the requirement of GS4GG VVS (Gold Standard, Validation and Verification Standard, Version 2.0) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0).																																																											
Findings	No CL/CARs have been raised under this section																																																											
Conclusion	The project's continued financial viability has been aided by the VERs' issuance. However, the project Owner has not collected the expected amount of carbon money because of limited market demand and a sharp decline in VER prices. In spite of this, the VERs partially supported the project's financial viability even though they were sold for significantly less than what was anticipated during the investment phase. The primary purpose of the cash received from VERs is to pay for the project activity's operating expenses. The project owner has demonstrated the manner in which carbon revenues contribute quantitatively to the total project income in compliance with the Gold Standard's requirements and principles. <table><tr><th>Financial year</th><th colspan="4">Number of VERs issued</th></tr><tr><td>FY 2020 - 21</td><td colspan="4">-</td></tr><tr><td>FY 2021 - 22</td><td colspan="4">-</td></tr><tr><td>FY 2022 - 23</td><td colspan="4">-</td></tr><tr><td>FY 2023 - 24</td><td colspan="4">1125127</td></tr><tr><td>FY 2024 - 25</td><td colspan="4">1244195</td></tr></table> <table><tr><th>Financial year</th><th>Total Revenue</th><th>Total Expenses</th><th>Net Profit / Loss, in Lakhs</th><th>Net Profit / Loss, in Mn. INR</th></tr><tr><td>FY 2020 - 21</td><td>5,608.92</td><td>15,481.36</td><td>-9,872.44</td><td>-987.24</td></tr><tr><td>FY 2021 - 22</td><td>18,060.17</td><td>28,090.82</td><td>-10,030.65</td><td>-1,003.07</td></tr><tr><td>FY 2022 - 23</td><td>19,654.13</td><td>22,867.60</td><td>-3,213.47</td><td>-321.35</td></tr><tr><td>FY 2023 - 24</td><td>19,344.55</td><td>24,149.97</td><td>-4,805.42</td><td>-480.54</td></tr></table> Validation Team has assessed and colludes that proposed project activity contributes economic growth through employment creation, improvement working conditions and emission reduction. Project activity has resulted in employment generation of personnels which are paid/not paid (conclusion to be made only after resolution of finding) higher than annual average per capita income as “Minimum Wages Act, 1948”. Validation Team has assessed the carbon revenue generation information by PD which does not have any significant influence on financial figure					Financial year	Number of VERs issued				FY 2020 - 21	-				FY 2021 - 22	-				FY 2022 - 23	-				FY 2023 - 24	1125127				FY 2024 - 25	1244195				Financial year	Total Revenue	Total Expenses	Net Profit / Loss, in Lakhs	Net Profit / Loss, in Mn. INR	FY 2020 - 21	5,608.92	15,481.36	-9,872.44	-987.24	FY 2021 - 22	18,060.17	28,090.82	-10,030.65	-1,003.07	FY 2022 - 23	19,654.13	22,867.60	-3,213.47	-321.35	FY 2023 - 24	19,344.55	24,149.97	-4,805.42	-480.54
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FY 2023 - 24	19,344.55	24,149.97	-4,805.42	-480.54																																																								

	as declared by PD. The same is validated by evaluating the project cash flow in OFN sheet where the revenue from carbon credits and cost of project validation and verification costs are considered. Also, PD has already demonstrated in additionality assessment thus proved to be additional in CDM/GS in order to seek carbon credit revenue for financial viability to sustain throughout the project lifetime.
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D.8. Local Stake Consultation

Means of validation	The project is registered under GS4GG mechanism and Local Stakeholder Meetings were organized for local stakeholder consultation and informed local stakeholder regarding the meeting at Site office, Laxmipar Village, Nakhatrana Taluka, Kutch District, Gujarat, India on dated 07/10/2022. The following are the stakeholders for the project activity: • Local community • Local village administration • Technology suppliers • Local vendors As the project is registered in GS with ID 7745. During the project was registered in GS, all the stakeholders have been invited through notice on dated 07/09/2022 to attend the stakeholders meeting conducted by Project Developer. VVB has checked the invitation letter sent by the project developer to all the stakeholder on dated 07/09/2022 to conduct the stakeholder consultation meeting on 07/10/2022, which is prior to the date of project registration under Gold Standard. The duration of prior information sent to all the stakeholder by the means of invitation letter and emails complies with the GS4GG STAKEHOLDER CONSULTATION AND ENGAGEMENT REQUIREMENTS version 2.1. For the ease of local stakeholder understanding, the invitation was provided in English along with Hindi language. The validation team confirm the same by the document provided as invitation letter by project developer, which is found correct. In the introductory speech, the representatives of welcomed the gathering and given a brief about the project activity. Subsequent to the introductory speech, stakeholders were explained about the electricity generation from wind project is an environmentally friendly power generation technology contributing to reduction in GHG emissions. They were also explained about the benefits of the wind power projects like, increasing energy availability and improving quality of power and its assistance to the local population by providing employment opportunities to both skilled & unskilled labours. At the end, the feedback form was distributed among the stakeholder's post stakeholder meeting dated 07/10/2022. As per the feedback form received from the project developer there is no such adverse comments received from the stakeholders. All stakeholders appreciated the project as they will be getting direct benefit from the project. Also, no such negative feedback was received from the stakeholders for which changes in project design were made.
Findings	No CL/CARs have been raised under this section
Conclusion	TUV SUD verified that the project developer included in the PDD are consistent with the names of the project developer in the project view page. Validation team has checked the supportive

	documents provided by the PD and confirms that no negative comments were received during the local stakeholder consultation process.
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D.9. Project participants

Means of validation	The project developer is Alfanar Energy Private Limited and project participant is Kosher Climate India Private Limited. This is as per GS registry details of the project. The same is found mentioned in the updated PDD which PP has provided. The Project developer has complete rights on the environmental attributes and other products detailed in the report. The project has not pledged any of the aforesaid products to any party and does not involve any double counting. The legal ownership of the project with the respective project developer can be confirmed with the Power Purchase Agreement /25/.
Findings	No CL/CARs have been raised under this section
Conclusion	TUV SUD confirms that the project participants of the project activity are listed in the updated PDD and this information is consistent with the information provided in the section that contains the contact information for project participants. The validation team has checked that the project has neither registered in any other GHG programs such as CDM, GCC and VERRA nor in any other i-REC mechanism for availing the benefits for carbon credits.

D.10. Post-registration changes

Type of post-registration changes (PRCs)	Confirmation (Y/N)	Validation report for PRCs	
		Version	Completion date
Temporary deviations from the registered monitoring plan, applied methodologies, standardized baselines or other methodological regulatory documents	N	-	-
Corrections	N	-	-
Change to the start date of the crediting period	N	-	-
Inclusion of a monitoring plan	N	-	-
Permanent changes to the registered monitoring plan, or permanent deviation of monitoring from the applied methodologies, standardized baselines, or other methodological regulatory documents	N	-	-
Changes to the project design	N	-	-
Changes specific to afforestation and reforestation project activities	N	-	-

SECTION E: SUSTAINABILITY VALIDATION

E.1. ASSESSMENT OF SDG OUTCOMES

Validation Team has provided the outcome of assessment upon contribution toward SDG as specified by PD which are discussed in above section D.5 hence, requesting to refer to the same.

E.2. ELIGIBILITY PRINCIPAL ASSESSMENT

E.2.1. CONTRIBUTION TO CLIMATE SECURITY & SUSTAINABLE DEVELOPMENT

Refer section D.5

E.2.2. SAFEGUARDING PRINCIPLES

The Safeguarding Principles Assessment principles have been derived from UN Sustainable Development Goals (SDGs). According to GS, these principles are considered applicable to any project location. The PD has used the Do No Harm assessment matrix as required by the GS. The eligibility of the GS for each parameter is complied with, as follows:

Safeguarding Principle	Assessment Questions/ Requirements	How Project will achieve Requirements through design, management or risk mitigation.	VWB Assessment
Principle 1. Human Rights	1.The Project Developer and the Project shall respect internationally proclaimed human rights and shall not be complicit in violence or human rights abuses of any kind as defined in the Universal Declaration of Human Rights 2.The Project shall not discriminate with regards to participation and inclusion	The Project is not in conflict with the economic livelihood or other issues of the local community. Thus, the Project does not cause any human rights abuse and respects internationally proclaimed human rights issues. Project activities are not expected to cause any human rights abuse. As a member of United Nations³ and part of UN Agreement on Human Rights⁴, it is ensured by law in India that no action can be taken against human rights. The Human Rights Policy ⁵ also states that the PD will embrace the diversity of individuals, always treat one another with dignity and	The project is large scale renewable energy project. The project is a voluntary project that had no risk and harm to the livelihood of the local community. The projects meet the local and national law; the project developer confirms that there no harm to human rights and no violence of human right. The validation team confirms that the project activity meets the para 3.1.1. of GS4GG safeguarding principal requirements version 1.2.

³ <https://labour.gov.in/lcandilasdivision/india-ilo>

⁴ <https://www.ilo.org/newdelhi/lang--en/index.htm>

⁵ https://www.mha.gov.in/sites/default/files/Protection%20of%20HR%20Act1993_0.pdf

		respect, and not engage in any acts of direct or indirect discrimination based on protected characteristics; Also, will take action when others engage in conduct that violates this policy. The project has not and will not employ any personnel based on gender, race, religion, sexual orientation, or any other basis. As the Constitution of the host country prohibits discrimination on the basis of a person's race, sex, religion, place of birth, or social status. The host country has signed Convention 100 (equal remuneration) and convention 111 (discrimination in employment /occupation) under the ILO Declaration on Fundamental Principles and rights.	
Principle 2: Gender Equality	1.The Project shall not directly or indirectly lead to/contribute to adverse impacts on gender equality and/or the situation of women 2. Projects shall apply the principles of nondiscrimination, equal treatment, and equal pay for equal work 3.The Project shall refer to the country's national gender strategy or equivalent national	The project being a wind power project does not reduce access to or control of resources for women. Also, the PD have HR policy which clearly mention that women are treated equally. The project does not adversely affect men and women in marginalized or vulnerable communities. Employment opportunities have been provided by the PD to the local people from the nearby villages around the project site which in turn has improved the livelihood and living standards of the local people.	This is not relevant for this project activity.

	commitment to aid in assessing gender risks 4.(where required) Summary of opinions and recommendations of an Expert Stakeholder(s)	The HR policy of PD mentions that all employees are given equal opportunities for betterment irrespective of the gender. Projects apply the principles of non-discrimination, equal treatment, and equal pay for equal work. The equitable participation of men and women is followed in the identified tasks/activities. The project activity ensures the participation of women or men in Project activities, and they are getting benefits based on pregnancy, maternity/paternity leave, or marital status. These conditions do not limit the access of women or men, as the case may be, to Project participation and benefits. The project activity follows country's national gender strategy or equivalent national commitment to aid in assessing gender risks. Not applicable	
Principle 3. Community Health, Safety and Working Conditions	1.The Project shall avoid community exposure to increased health risks and shall not adversely affect the health of the workers and the community	The project is in compliance with all relevant local and national laws. The Project does not threaten human health or the environment and does not adversely affect the health of the workers and the community. The project developer is committed to the employee's workplace health & safety during all phases of the project. The company ensures to provide safe and healthy workplaces for employees and protects the safety of the	The validation team confirmed that the project developer ensures health and safety.

communities. All employees will attend health & safety training. This is issued in the Labor code on Occupational Safety, Health and Working Conditions and UN Agreement on Human Rights⁶.

The project is already commissioned and in operation therefore there is no requirements for further construction and/or infrastructure development. And since it is a wind project therefore it will not adversely affect any air pollution, noise, vibration, traffic, injuries, physical hazards, poor surface water quality due to runoff, erosion, sanitation. Also, Measures to control vector-borne diseases, such as monitoring and mitigation of breeding habitats, are in place.

Since the project activity is a wind plant, it does transport, store, and use and/or dispose of hazardous or dangerous materials.

The project is designed to minimize adverse impacts on local ecosystems, preserving ecosystem services vital to community health. All of these have been confirmed in the ESIA report of the Plant.

Principle 4.1 Does the Project Area
Sites of Cultural include sites, structures,
and Historical or objects with historical,
Heritage cultural, artistic, traditional
or religious values or

The project does not alter, damage or remove any cultural heritage. As per the list of cultural heritage sites in India by UNESCO⁷, the project

Validation team confirmed that the project activity does not alter, damage or remove any cultural heritage and its compliance with India's commitment to International

⁶ <https://www.ohchr.org/EN/Countries/AsiaRegion/Pages/INIndex.aspx>

⁷ <https://whc.unesco.org/en/statesparties/in>

	intangible forms of culture?	site is not a cultural heritage site. No cultural heritage is observed on the project site, thus no harm observed. Compliance with India's commitment to International Covenant on Economic, Social and Cultural Rights 10.04.79 will ensure no damage to critical cultural heritage. As per the list of cultural heritage sites in India by UNESCO, it is clear that the project site is not a cultural heritage site.	Covenant on Economic, Social and Cultural Rights 10.04.79.
Principle 4.2 Forced Eviction and Displacement	Does the Project require or cause the physical or economic relocation of people (temporary or permanent, full or partial)?	The project does not involve and is not complicit in involuntary resettlement of people in any way. The Project Developer has also obtained all necessary clearances from nodal agencies and NOCs from all the Gram Panchayats for establishing the project. India (the Ministry of Rural development have the "Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013	The validation team confirmed that the project activity does not involve and is not complicit in involuntary resettlement of people in any way and taken all necessary clearances from nodal agencies and NOCs from all the Gram Panchayats for establishing the project.
Principle 4.3 Land Tenure and Other Rights	a. Does the Project require any change, or have any uncertainties related to land tenure arrangements and/or access rights, usage rights or land ownership? b. For Projects involving land use tenure, are there any uncertainties with regards to land tenure, access rights, usage rights or land ownership?	No Expropriation has been conducted on any private land involved in project activity. Land has been utilized by PD directly from the owner of the land through direct negotiation of commercial terms. There has not been any involvement of any government agency in acquiring the land. The land is acquired on mutual consent between private landowner and PD, thus there are no issues of dissatisfaction of	Validation team confirmed that there is no Expropriation has been conducted on any private land involved in project activity.

		private landowner. The Project Developer holds uncontested land title for the entire Project Boundary to complete Project Design Certification. The land rights are with project developers.	
Principle 4.4 - Indigenous people	Are indigenous peoples present in or within the area of influence of the Project and/or is the Project located on land/territory claimed by indigenous peoples?	The project activity is located in a peaceful area and free from terrorist activity or threat from indigenous people.	Validation team confirmed that the project is a wind power project, and it is not located on land/territory claimed by any indigenous peoples.
Principle 5. Corruption	1. The Project shall not involve, be complicit in or inadvertently contribute to or reinforce corruption or corrupt Projects	The project is wind energy technology for power generation and does not contribute to or reinforce corruption of any kind. Indulgence in corruption is an illegal activity in the host country and the local labour compliance takes into account of the same. The project abides by the United Nations Convention Against Corruption. India ratification 09.05.11	The validation team confirmed that the project is renewable energy technology and does not contribute to or reinforce corruption of any kind. The consequences for violating Anti-Corruption Laws can be severe, including significant fines, imprisonment and loss of reputation and business.
Principle 6.1 Labour Rights and working conditions	1. The Project Developer shall ensure that all employment is in compliance with national labour occupational health and safety laws and with the principles and standards embodied in the ILO fundamental conventions 2. Workers shall be able to establish and join labour organizations 3. Working agreements with all individual workers	The project developer is committed to the employee's workplace health & safety during all phases of the project. All employees will attend health & safety training. This is issued in the Labour code on Occupational Safety, Health and Working Conditions and UN Agreement on Human Rights ⁸ . The project respects the fundamental right of employees. There is law in India since 1926 by The Trade	Validation team confirmed that the forced labour is an illegal activity in the host country and the local labour compliance takes into account of the same. Further, India is a party to ILO and forced labour is illegal in India. The project does not employ any form of forced or compulsory labour. Employees can quit their Services at any time. The project complies with the

⁸ <https://www.ohchr.org/EN/Countries/AsiaRegion/Pages/INIndex.aspx>

shall be documented and implemented and include:

- a) Working hours (must not exceed 48 hours per week on a regular basis), AND
- b) Duties and tasks, AND
- c) Remuneration (must include provision for payment of overtime), AND
- d) Modalities on health insurance, AND
- e) Modalities on termination of the contract with provision for voluntary resignation by employees, AND
- f) Provision for annual leave of not less than 10 days per year, not including sick and casual leave.

4. No child labour is allowed (Exceptions for children working on their families' property require an Expert Stakeholder opinion)

5. The Project Developer shall ensure the use of appropriate equipment, training of workers, documentation and reporting of accidents and incidents, and emergency preparedness and response measures.

Unions Act, 1926⁹ which protects rights of industrial trade unions and their members. PD and appointed contractors will not be involved in any form of forced or compulsory labor. India has ratified ILO "C029 – Forced Labor Convention"¹⁰

The working agreements with all individual workers are available which contain guidelines that define how employees work, and the working environment to feel safe and free to learn, explore and discover. The project follows factory act 1948¹¹ and national labour law¹²s which ensure all points 3(a) to 3(f) are followed by the project.

The notice at every site is displayed containing abstract of sections 3 A & 14 of The Child and Adolescent Labour (Prohibition and Regulation) Act, 1986.²⁴

The project owner is committed to safe and healthy working conditions in all phases of the project. All employees will attend training courses in health & safety. This issue is protected by Labor code¹³ and UN

Factories Act in India that prohibits forced or compulsory labour.

The project activity does not involve any child labour. There are number of training courses (soft and technical skills) planned for the employees.

The agreements are in place for permanent employees.

The project prefers the local employment, and culture is maintained at project site.

The country has strict prohibitions for child labour. Thus, projects do not involve child labour during construction and operation of project activity.

⁹ <http://ncw.nic.in/acts/TheTradeUnionsAct1926.pdf>

¹⁰ https://www.ilo.org/dyn/normlex/en/f?p=1000:11200:0::NO:11200:P11200_COUNTRY_ID:102691

¹¹ https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf

¹² [https://labour.gov.in/sites/default/files/INDUSTRIALEMPLOYMENT\(STANDINGORDERS\)1CENTRALRULES1946.pdf](https://labour.gov.in/sites/default/files/INDUSTRIALEMPLOYMENT(STANDINGORDERS)1CENTRALRULES1946.pdf)

¹³ <https://www.ohchr.org/EN/Countries/AsiaRegion/Pages/INIndex.aspx>

Agreement on Human Rights¹⁴.

Principle 6.2 Negative Economic Consequences	1.Does the project cause negative economic consequences during and after project implementation	Financial Sustainability of the project has been discussed under Section B.5 of the registered PDD. The calculations are for the entire life of the project. There are no negative economic impacts or potential risks to the local economy due to the project activity.	The validation team confirmed that the project does not involve any negative impacts and no potential risk to local economy.
Principle 7.1 Emissions	Will the Project increase greenhouse gas emissions over the Baseline Scenario?	The project is a wind plant, and it does not emit greenhouse gases.	The validation team confirmed that the project is renewable energy technology using wind-based power generation technology and does not lead to any increase in greenhouse gas emissions over the Baseline Scenario.
Principle 7.2 Energy Supply	Will the Project use energy from a local grid or power supply (i.e., not connected to a national or regional grid) or fuel resource (such as wood, biomass) that provides for other local users?	The project activity supplies energy to national grid and project activity displaces equivalent quantity of electricity which would have been generated by fossil fuel dominated grid connected power plants.	The validation team confirmed that in case project activity draws power from grid, the value is very low, and the import power drawn is deducted from power export value and Net Export is considered for GHG emission reduction calculation purpose.
Principle 8.1 Impact on	Will the Project affect the natural or pre-existing	The project is renewable energy technology (wind-	The validation team confirmed that being a wind

¹⁴ <https://www.ohchr.org/EN/Countries/AsiaRegion/Pages/INIndex.aspx>

Natural Water Patterns/Flows	pattern of watercourses, groundwater and/or the watershed(s) such as high seasonal flow variability, flooding potential, lack of aquatic connectivity or water scarcity?	based power generation Technology) and does not affect the natural or pre-existing pattern of watercourses, groundwater and/or the watershed(s).	power project will not have any such impacts.
Principle 8.2 Erosion and/or Water Body Instability	a. Could the Project directly or indirectly cause additional erosion and/or water body instability or disrupt the natural pattern of erosion? b. Is the Project's area of influence susceptible to excessive erosion and/or water body instability?	The Project activity has no effect on soil conditions because it has no waste coming out.	The validation team confirmed that the project is renewable energy technology (wind-based power generation Technology) and does not affect Erosion and/or water body stability.
Principle 9.1 Landscape Modification and Soil	Does the Project involve the use of land and soil for production of crops or other products?	The Project activity has no effect on soil conditions because it has no waste coming out. The project area is not susceptible to excessive erosion or water body instability.	The validation team confirmed that the project developer has implemented Environment Health Safety and Social guidelines which takes into account the same. The technology supplier for the project also has environmental health safety and social guidelines. The project activity involves barren land and does not involve use of land and soil for production of crops or other products. The project does not involve any landscape modification or soil. Hence there is not any impact of this principle.
Principle 9.2 Vulnerability to Natural Disaster	Will the Project be susceptible to or lead to increased vulnerability to wind, earthquakes, subsidence, landslides, erosion, flooding, drought or other extreme climatic conditions?	The Project will not be susceptible to or lead to increased vulnerability to wind, earthquakes, subsidence, landslides, erosion, flooding, drought or other extreme climatic conditions.	The validation team confirmed that the project is renewable energy technology (wind-based power generation Technology). The Project will not be susceptible to or lead to increased vulnerability to wind, earthquakes, subsidence, landslides, erosion, flooding,

Principle 9.3 Biodiversity and Genetic Resources	Could the Project be negatively impacted by or involve genetically modified organisms or GMOs (e.g., contamination, collection and/or harvesting, commercial development, or take place in facilities or farms that include GMOs in their processes and production)?	The project does not have any impact by the use of GMOs. Since it is a wind project there is no involvement for the transfer, handling, and use of genetically modified organisms/living modified organism	drought or other extreme climatic conditions. The validation team confirmed that the project is renewable energy technology (wind-based power generation Technology). The Project is not negatively impacted by the use of genetically modified organisms or GMOs.
Principle 9.4 Release of pollutants	Could the Project potentially result in the release of pollutants to the environment?	Being a wind power project activity, it falls under the list of White category projects declared by Central Pollution Control Board of India, Govt of India. This means project activity does not potentially result in the release of pollutants to the environment.	Validation team confirmed that the Power generation from wind project is considered in white category that need not required any consent from the Pollution Control Board, as it having zero pollutant release to environment. Further the EHSS guidelines takes into account the same. The project does not lead to the release of any hazardous substances that pose threat to the environment. Rather it aims at reducing the air pollution that is prevalent due to use of fossil fuel power plants. The project promotes environmental protection through the use of cleaner technology. The project abides by the stipulations of the Indian Environment Protection Act 1986. The wind power project sounds like no noise. Therefore, projects do not impact the surroundings as project.
Principle 9.5 Hazardous and	Will the Project involve the manufacture, trade,	The project developer confirms that the activity	Validation team confirmed that the project's disclosure

Non-hazardous Waste	release, and/ or use of hazardous and non-hazardous chemicals and/or materials?	generates limited quantities of hazardous and non-hazardous waste, and these streams are managed in full compliance with applicable environmental regulations. A detailed hazardous-waste inventory is maintained and updated regularly in line with the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016, ensuring full traceability and regulatory adherence. The project does not involve any risk of hazardous-material release during production, handling, transport, storage, or use, and no chemicals or materials subject to international bans or phase-outs are utilized. Based on these controls, the project developer considers the waste-management system robust, compliant, and fully aligned with Gold Standard safeguarding expectations.	under P.9.5 is consistent with GS safeguarding requirements, which mandate identification, documentation, and responsible management of all hazardous and non-hazardous wastes. The project confirms that waste is generated but does not involve hazardous-material release risks or the use of substances banned or subject to international phase-outs. The facility maintains a comprehensive, continuously updated hazardous-waste inventory in alignment with India's Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016. This inventory structure meets GS's requirement for traceable waste-management controls and demonstrates that the project has robust oversight systems to prevent environmental or safety impacts. Evidence indicates a compliant waste-handling framework with no unmanaged risks, supporting a clear pathway for GS safeguarding conformity.
Principle 9.6 Pesticides & Fertilizers	Will the Project involve the application of pesticides and/or fertilizers?	The Project does not involve the application of pesticides and/or fertilizers.	Validation team confirmed that the project is renewable energy technology (wind power-based power generation Technology) power generation. Hence, there is no involvement of pesticides and/or fertilizers.

Principle 9.7 Harvesting of Forests	Will the Project involve the harvesting of forests?	The Project does not involve the harvesting of forests since it is a wind plant that has been setup in barren lands.	Validation team confirmed that the project is renewable energy technology (wind power-based power generation Technology) power generation. The project activity developed on barren land, and this is not foresting area, thus project does not involve any harvesting of forests.
Principle 9.8 Food Security	Does the Project modify the quantity or nutritional quality of food available such as through crop regime alteration or export or economic incentives?	The Project does not have any impact on the quantity or nutritional quality of food available such as through crop regime alteration or export or economic incentives.	The Validation team confirmed that the project is renewable energy technology (wind-based power generation Technology) power generation. The Project does not modify the quantity or nutritional quality of food available.
Principle 9.9 Animal husbandry	Will the Project involve animal husbandry?	The project is renewable energy technology for power generation. The Project does not involve animal husbandry.	The validation team confirmed that the project activity does not involve animal husbandry
Principle 9.10 High Conservation Value Areas and Critical Habitats	Does the Project physically affect or alter largely intact or High Conservation Value (HCV) ecosystems, critical habitats, landscapes, key biodiversity areas or sites identified?	Being a wind project, it does not affect or alter largely intact or HCV ecosystems, critical habitats, landscapes, key biodiversity areas or sites identified.	The validation team confirmed that the project does not affect or alter largely intact or High Conservation Value (HCV) ecosystems, critical habitats, landscapes, key biodiversity areas or sites identified. The project is not located in any HCV areas as per the list of approved HCV areas of India
Principle 9.11 Endangered Species	a. Are there any endangered species identified as potentially being present within the Project boundary (including those that may route through the area)? b. Does the Project potentially impact other areas where endangered	There are no endangered species identified as potentially being present within the Project boundary. The Project does not impact other areas where endangered species may be present through transboundary affects.	Validation team confirmed that the project activity is located on barren land where no endangered species or habitats exist. Moreover, the presence of plants, birds and animals in the region is sparse. Thus, the impact on biodiversity is considered as neutral.

Principle 9.12 Invasive alien Species	species may be present through transboundary affects?		
	a. Does project introduce any alien species (not currently established in the country or region of the project) into new environments?	The project does not introduce any alien species into new environments. Since it is a wind plant, this safeguard is not applicable.	The validation team confirmed that the project does not introduce any alien species.
	b. risk of introducing any alien species with a high risk of invasive behavior regardless of whether such introductions are permitted under the existing regulatory framework?		
	c. risk of potential accidental or unintended introductions including the transportation of substrates and vectors (such as soil, ballast, and plant materials) that may harbor alien species.		
	d. risk of spreading alien species into areas in which they have not already been established?		

Hence the audit team confirms that none of the components have been identified to have high risk and the Do no Harm assessment has been carried out in accordance with GS requirements Section 7.7 of VVS. These safeguarding principles assessment are validated through references, weblinks given by PD, CPCB notifications as mentioned above and based on interaction with PD representatives during audit.

E.2.3. LOCAL STAKEHOLDER CONSULTATION

Refer Section D.8

E.2.4. DEMONSTRATION OF REAL OUTCOMES.

The PD has used the sustainable development assessment matrix as required by the GS Section 7.9 of VVS. The project activity has been checked against a series of SDG indicators in three categories, viz Environmental, Social Development and Economic & Technological Development.

Parameter	SDG Target	SDG Impact	SDG Indicator	VVB Conclusion
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SDG 7– Affordable and Clean Energy: Ensure access to affordable, reliable, sustainable, and modern energy for all	7.2: By 2030, increase substantially the share of renewable energy in the global energy mix	MWh of renewable energy generations	Renewable energy share in the total final energy consumption	This project is renewable wind power project started from year 28/07/2020 and same was verified with the certificates provided by the project owner. The generated power from the project activity is the clean energy and continuously monitored by the energy meters installed at the site and included in the monitoring plan in the PDD.
SDG 8 – Decent Work & Economic Growth: Promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all Quantitative employment and Income Generation Quality of employment.	8.5: By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value	Employment generated through project.	Average hourly earnings of female and male employees, by occupation, age and persons with disabilities.	This is a direct positive impact of the project activity, which will help to reduce unemployment in the host country. This parameter is verifiable during the monitoring period. The number of permanent jobs created by the project parameter will be monitored and Payroll/ HR records will be used to monitor this parameter. The relevant monitoring plan is included in the PDD.
SDG 13 - Climate Action: Take urgent action to combat climate change and its impacts	13.2: Integrate climate change measures into national policies, strategies, and planning	GHG generated per year through the project.	Total greenhouse gas emissions per year	This is direct positive impact of the project which will avoid around 1,046,865 MWh per annum over the crediting period. The generated power from the project activity is the clean energy and continuously monitored by the energy meters installed at the site and included in the monitoring plan in the PDD.

Hence the audit team confirms that none of the components have been identified to have a negative score. Therefore, the criteria for SDG matrix have been complied with the gold standard requirements.

SECTION E: INTERNAL QUALITY CONTROL

Internal quality control within the team is assured by means of a technical review process that takes place after the off-site assessment and after closure of findings. The internal quality control in the verification process makes the final decision for Verification and Certification Conclusion and issued by the CB “Environment and Energy”.

SECTION F: VALIDATION/CERTIFICATION OPINION

TUV SUD South Asia has performed RCP validation of the emission reductions reported for the project activity “300 MW Wind Power Project in Gujarat by Alfanar Power”, GS Reference No. 7745 for the period 28/07/2025 to 27/07/2030 (both dates included), with regard to the relevant GS4GG requirements.

The validation was performed in accordance with the latest GS4GG rule and requirements and UNFCCC criteria for the Clean Development Mechanism, Validation and Verification Standard version 3.0 and related Standards/Guidance and host country criteria, as well as criteria given to provide for consistent project operations, monitoring and reporting.

By displacing fossil fuel-based electricity with electricity generated from a renewable source, the project results in reductions of CO₂ emissions that are real, measurable and give long-term benefits to the mitigation of climate change. In the opinion of the validation team, the project meets all relevant GS4GG, UNFCCC, CDM criteria and all relevant host country criteria. An analysis of the positive list of renewable projects demonstrates that the proposed project activity is not likely baseline scenario. Emission reductions attributable to the project are hence additional to any that would occur in the absence of project activity. Given that the project is implemented as designed, the project is likely to achieve the estimated amount of annual emission reductions of 901,559 tCO₂e.

The review of the PDD and the subsequent follow-up interviews have provided validation team with sufficient evidence to determine the validity of the baseline. The PDD correctly applies the latest version of the large-scale methodology ACM0002: Consolidated baseline methodology for grid connected electricity generation from renewable sources, Version 22 and meets all relevant criteria therein. The monitoring arrangements described in the monitoring plan are feasible within the project, and it is validation team’s opinion that the project implementer is able to implement the monitoring plan and it is deemed likely that the forecasted emission reductions of 901,559 tCO₂e per year from the project during the second crediting period will be achieved, given that the underlying assumptions do not change.

During the course of validation three (02) CARs, (06) CL and (00) FAR were identified on initially submitted revised PDD. All the CARs and CL have been resolved by project developers.

The project developers are responsible for the collection of data in accordance with the monitoring plan and the reporting emission reductions from the project. It is TUV SUD’s responsibility to express an independent validation opinion on the reported emission reductions from the project and VVBs do not express any opinion on the selected baseline scenario or on the validated and registered PDD.

TÜV SÜD’s validation approach for renewal of crediting period was based upon criteria set outs by the GS program. TÜV SÜD’s validation process for validation of 2nd crediting period considers the risks associated with reporting GHG emissions data and the controls in place to mitigate risk occurred from identified causes of uncertainty. Validation Process for 2nd crediting period ensures the following:

- Updated PDD has all the sections relating to the baseline, estimated GHG emission reductions or net anthropogenic GHG removals, the monitoring plan and the crediting period using the valid version of the

approved methodologies and, where applicable, the approved standardized baselines and the other methodological regulatory documents that are applicable to the project activity.

- Applied methodology and methodological tools are of valid version as per the criteria of GS4GG VVS (Gold Standard, Validation and Verification Standard, Version 2.0) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0).
- Updated PDD uses valid version for the latest PDD form and information from the registered PDD is transferred to latest version without any material inconsistency.
- The present baseline is found valid with respect to registered PDD against the requirement of project standard.
- Information of Project Developer is consistent with respect to approval and MOC objective evidence against the requirement of GS4GG VVS (Gold Standard, Validation and Verification Standard, Version 2.0) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0).
- No deviation from applied valid version of methodology or/and methodological tool against the criteria of GS4GG VVS (Gold Standard, Validation and Verification Standard, Version 2.0) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0).
- No deviation from the registered monitoring plan is found against the requirement of GS4GG VVS (Gold Standard, Validation and Verification Standard, Version 2.0) as well as CDM VVS PA V3.0 (Clean Development Mechanism, Validation and Verification Standard for Project Activity, Version 3.0).
- Request of validation for 2nd crediting period is valid as the next crediting period of the project activity commences on the day immediately after the expiration of the current crediting period.

In summary, it is validation team's opinion that the project "300 MW Wind Power Project in Gujarat by Alfanar Power" (GS Reference number 7745) meets all relevant GS4GG and UNFCCC requirements for the renewal of the crediting period. Hence TUV SUD requests the renewal of the project activity for the second crediting period from 28/07/2025 to 27/07/2030.

APPENDIX 1. ABBREVIATIONS

S.No.	Abbreviations	Full texts
3.	BE	Baseline Emissions
4.	CAR	Corrective Action Request
5.	CDM	Clean Development Mechanism
6.	CDM M&P	Modalities and Procedures CDM
7.	CER(s)	Certified Emission Reduction(s)
8.	CH ₄	Methane
9.	CL	Clarification Request
10.	CO ₂	Carbon dioxide
11.	CO ₂ e	Carbon dioxide equivalent
12.	DNA	Designated National Authority
13.	VVB	Designated Operational Entity
14.	EB	Executive Board
15.	ER	Emission Reductions
16.	EVN	Electricity Corporation of Indonesia
17.	FAR	Forward Action Request
18.	FSR	Feasibility Study Report
19.	GHG(s)	Greenhouse gas(es)
20.	GS4GG	Gold Standard for Global Goals
21.	GWP	Global Warming Potential
22.	IPCC	Intergovernmental Panel on Climate Change
23.	LoA	Letter of Approval
24.	MoV	Means of Validation
25.	MWh	Mega Watt Hour
26.	MR	Monitoring Report
27.	NGO	Non-governmental Organization
28.	ODA	Official Development Assistance

29.	PCP	Project Cycle Procedure
30.	PDD	Project Design Document
31.	PE	Project Emission
32.	PP(s)	Project Participant(s)
33.	PPA	Power Purchase Agreement
34.	PS	Project Standard
35.	QA/QC	Quality Assurance/ Quality Control
36.	Ref.	Document Reference
37.	SS(s)	Sectoral Scope(s)
38.	TA(s)	Technical Area(s)
39.	TÜV SÜD	TÜV SÜD South Asia Private Limited
40.	UNFCCC	United Nations Framework Convention on Climate Change
41.	VVS	CDM Validation and Validation Standard
42.	PDD	Project design document
43.	PE	Project Emission
44.	PP(s)	Project Participant(s)
45.	PPA	Power Purchase Agreement
46.	PS	Project Standard
47.	QA/QC	Quality Assurance/ Quality Control
48.	Ref.	Document Reference
49.	SS(s)	Sectoral Scope(s)
50.	TA(s)	Technical Area(s)
51.	TÜV SÜD	TÜV SÜD South Asia Private Limited
52.	UNFCCC	United Nations Framework Convention on Climate Change
53.	VVS	CDM Validation and Verification Standard version 3.0
54.	VVB	Validation and Verification body

APPENDIX 2: CLARIFICATION REQUESTS, CORRECTIVE ACTION REQUESTS AND FORWARD ACTION REQUESTS

Table 1. FARs from this validation / verification

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

Table 2. CLs from this validation

CL ID	01	Section no.	A, A1.1, A1.2	Date: 11/06/2025
Description of CL				
Project developer (PD) is requested to:				
1. Document the information regarding the project ownership and demonstrate the same by providing supportive evidence.				
2. Provide letter of Award from SECI and PPA				
3. Single line diagram (SLD) to demonstrate the arrangement of metering and other equipment's involved in the project activity				
4. Commissioning certificates of WTG's installed in project activity				
5. Declaration of no double counting				
6. Clarify the operational lifespan of projects and provide supportive evidence to justify the same.				
Project participant response				Date: 27/06/2025
The PD has provided the above-mentioned documents to the VVB.				
Documentation provided by project participant				
- Power Purchase Agreement - EPC Contract - Letter of Award from SECI - Plant layout SLD - Commissioning certificates - Declaration on no double counting - Equipment manufacturer specifications (weblinks provided in PD)				
DOE assessment				Date: 14/07/2025
DOE has checked the documents provided by the project developer and found it appropriate. Hence the CL ID 01 is closed.				

CL ID	02	Section no.	B.4			Date: 11/06/2025
Description of CL						
1. PD has documented the “share of must run” as						
	2019-20	2020-21	2021-22	2022-23	2023-24	
India	17.0%	16.5%	15.8%	15.33%	12.52%	
However, it is requested to provide the supportive evidence and weblinks to clarify the percentage values of total grid generation by low cost must-run plants documented for last 5 years						
Project participant response					Date: 12/06/2025	
The weblinks from where the grid generation by low cost must-run plants has been sourced is now provided.						
Documentation provided by project participant						
Weblink provided in the PD						
DOE assessment					Date: 14/07/2025	
DOE has checked the information provided by the project developer in revised PDD and found appropriate. Hence the CL ID 01 is closed.						

CL ID	03	Section no.	B.5.2	Date: 11/06/2025
Description of CL				
PD is requested to provide the OFN sheet to demonstrate that the project requires carbon finance to remain operational and viable.				
Project participant response				Date: 12/06/2025
The OFN sheet has been submitted to the VVB.				
Documentation provided by project participant				
OFN Sheet				
DOE assessment				Date: 14/07/2025
DOE has checked the documents provided by the project developer and observed that financial breakups in expenses has been provided. Hence the CL ID 01 is closed.				

CL ID	04	Section no.	B.6.2	Date: 11/06/2025
Description of CL				
In section B.6.2 PD has documented that “The $EG_{\text{facility}, y}$ is estimated from the PLF provided as per the third-party engineering company report which is estimated to be 1,046,865 MWh/Annum” Therefore, PD is requested to provide the report to clarify the rationale for PLF value considered in the project activity.				
Project participant response				Date: 12/06/2025
The third-party report detailing site-specific assessments, historical wind data analysis, and performance modelling of the wind turbines for the project activity has been provided.				
Documentation provided by project participant				
DPR				
DOE assessment				Date: 14/07/2025
PD has clarified the PLF value with supportive evidence to justify the estimation for $EG_{\text{facility}, y}$. Hence the CL ID 01 is closed.				

CL ID	05	Section no.	E.1	Date: 11/06/2025
Description of CL				
PD has provided the information under section E.1 – summary of stakeholder mitigation measures. However, PD is requested to clarify the relevancy of information documented in this section.				
Project participant response				Date: 12/06/2025
The stakeholder consultation was conducted post-commissioning of the project due to the Covid-19 crisis. The stakeholders had raised a few concerns, which the project developer promptly responded to and assured that relevant mitigation measures would be undertaken.				
Documentation provided by project participant				
LSC report				
DOE assessment				Date: 14/07/2025
DOE has assessed the LSC report and clarification provided by PD and found it appropriate. Hence CL ID 05 is closed.				

CL ID	06	Section no.	Appendix 1	Date: 11/06/2025
Description of CL				
PD is requested to provide ESIA report, company HR, policy, Land sale deeds, Approvals and additional references in support of safeguarding principal assessment.				
Project participant response				Date: 12/06/2025
<i>The PD has provided the above-mentioned documents.</i>				
Documentation provided by project participant				
- ESIA report - HR Policy - Land sale deeds - Regulatory approvals				
DOE assessment				Date: 14/07/2025
DOE has checked the documents provided by the project developer and found it appropriate. Hence the CL ID 06 is closed.				

Table 3. CARs from this validation

CAR ID	01	Section no.	B.4	Date: 11/06/2025
Description of CAR				
PD shall provide the weblinks to clarify the build-in and operating margin considered as per the CEA database (Version 20.0).				
Project participant response				Date: 12/06/2025
The weblinks have been provided for proof of build and operating margins from the CEA CO ₂ database.				
Documentation provided by project participant				
CEA CO ₂ database weblink				
DOE assessment				Date: 14/07/2025
DOE has checked the information provided by the project developer in the revised PDD and found it appropriate. Hence CAR ID 01 is closed.				

CAR ID	02	Section no.	B.7	Date: 11/06/2025
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Description of CAR																												
1. In section B.7, for data / parameter EG_{PJ,grid,y} or EG_{PJ,facility,l,y}. the validation team has observed that the footnote number 15 – http://www.aegcl.co.in/Metering_Regulations_Of_CEA_17_03_2006.pdf is redirecting to website of “Assam Electricity Grid Corporation Ltd.” Hence, PD shall correct the footnote and provide the document to demonstrate the calibration frequency of the monitoring parameter. 2. Project developer is requested to provide the calibration certificate for the meters serial number mentioned below in the table: <table><tr><th colspan="4">Meter information</th></tr><tr><td>Sl. No.</td><td>5296063</td><td>5296072</td><td>5296111</td></tr><tr><td>Make</td><td>Elster</td><td>Elster</td><td>Elster</td></tr><tr><td>Type</td><td>ABT 3P 4W</td><td>ABT 3P 4W</td><td>ABT 3P 4W</td></tr><tr><td>Class</td><td>0.2S</td><td>0.2S</td><td>0.2S</td></tr><tr><td>Calibration</td><td>15-08-2018</td><td>15-08-2018</td><td>15-08-2018</td></tr></table>					Meter information				Sl. No.	5296063	5296072	5296111	Make	Elster	Elster	Elster	Type	ABT 3P 4W	ABT 3P 4W	ABT 3P 4W	Class	0.2S	0.2S	0.2S	Calibration	15-08-2018	15-08-2018	15-08-2018
Meter information																												
Sl. No.	5296063	5296072	5296111																									
Make	Elster	Elster	Elster																									
Type	ABT 3P 4W	ABT 3P 4W	ABT 3P 4W																									
Class	0.2S	0.2S	0.2S																									
Calibration	15-08-2018	15-08-2018	15-08-2018																									
Project participant response				Date: 12/06/2025																								
1. The footnote has been revised. https://cea.nic.in/old/reports/regulation/CEA_metering_regulation_amendment_2019.pdf 2. The calibration certificates of the energy meters have now been provided.																												
Documentation provided by project participant																												
- Weblink provided in revised PD - Calibration certificates																												
DOE assessment				Date: 14/07/2025																								
DOE has checked the calibration certificates and CEA regulation amendment provided by the project developer in the revised PDD and found appropriate. Hence the CAR ID 02 is closed.																												

Table 4. FARs from this validation

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

APPENDIX 3: INFORMATION REFERENCE LIST / DOCUMENTS REVIEWED

Document S. No	Title or Content
/1/	GS Validation and Verification Standard Version 2.0 CDM validation and verification standard for project activities version 3.0
/2/	GS Safeguarding Principles and requirements version 2.1

/3/	GS Principle and requirement, version 2.1
/4/	GS4GG “Site Visit and Remote Audit Requirements and Procedures – V2.0”
/5/	ACM0002: Consolidated baseline methodology for grid-connected electricity generation from renewable sources, Version 22
/6/	Tool to calculate the emission factor for an electricity system, version 7
/7/	Tool for the demonstration and assessment of additionality, version 7
/8/	Project Design Document for RCP – 2 nd Crediting period (28/07/2025 to 27/07/2030), version 7.5 dated 18/01/2026
/9/	Validation report – 1 st Crediting period (28/07/2020 – 27/07/2025)
/10/	Verification report – 1 st MP (28/07/2020 – 30/04/2022)
/11/	Verification report – 2 nd MP (01/05/2022 – 31/12/2023)
/12/	Emission Reduction calculation sheet for RCP – 2 nd Crediting period (28/07/2025 - 27/07/2030)
/13/	Approvals for WTGs • 20200124- CEIG Approval 30 WTG with F3,4,7, 8.pdf • 20200128-CEIG approval of BAY.pdf • 20200128-CEIG Approval of PSS.pdf • 20200306-CEIG Approval of 20 WTG with F9 & DC.pdf • 20200617- CEIG Approval 25 WTG.pdf • 20200617-CEIG Approval 33 Kv Line F2,6,11, 10.pdf • 20200618- EHV Line CEIG Approval.pdf • 20200622- CEIG Approval 9 WTG of F1.pdf • 20200622-CEIG Approval 33 Kv Line F1.pdf • 20200824- CEIG Approval 8 WTG of F5.pdf • 20200824-CEIG Approval 33 Kv Line F5.pdf • 20200914-CEIG Approval 9 WTG.pdf • 20200914-CEIG Approval 33 Kv Line.pdf • 20201001- CEIG Approval 3 WTG of F5.pdf
/14/	Bird hit register .pdf
/15/	Calibration reports.pdf
/16/	Commissioning certificates of WTGs • 20200728-COD for 40 WTG.pdf • 20200802-COD for 23 WTG.PDF • 20200904-COD for 3 and 10 WTG WTG.pdf • 20200911-COD for 7 WTG.pdf • 20201001-COD for 7 WTG.pdf • 20201020-COD for 7 WTG.pdf • 20201118-COD for 5 and 4 WTG.pdf

	• 20201229-COD for 5 and 2 WTG.pdf • 20210222-COD for 1 and 4 WTG.pdf • 20210304- COD for 5 WTG.pdf • 20210325-COD for 7 WTG.pdf • 20210331-COD for 4 and 2 WTG.pdf
/17/	No double counting Declaration_GS7745.pdf
/18/	DPR- Alfamar Power.pdf
/19/	EPC contracts: • 22 WTG land contract.pdf • 114 WTG land contract.pdf • BoP Contract.pdf • Co - ordination contract.pdf • E&C contract.pdf • Supply contract.pdf • APPL - SGRE Supply Contract_SECI III.pdf • SGREPPPL - APSPL Supply & Service Contract_SECI III.pdf
/20/	ESIA reports: • ESIA Bhuj I Final Report.pdf • Final+ESIA+Alfamar+Merged+06-03-2019 (1).pdf
/21/	HR Policy: Circular_Employee Handbook_052020.pdf
/22/	HSE logbook: • Hazardous waste.pdf • SGRE Waste Disposal Form 10.pdf
/23/	Manufacturer/Technical Specification of turbine, generator and transformers installed.
/24/	Local Stakeholder report: LSC-Alfamar Wind.pdf
/25/	Power Purchase Agreement
/26/	OFN documents and spreadsheet: • Alfamar FY 20-21.pdf • Alfamar FY 21-22-23.pdf • Alfamar FY 23 - 24.pdf • GS7745_OFN.xlsx
/27/	SECI Letter of approval: 20180223-LOA-SECI.pdf
/28/	Manufacture specification of all main meter and backup meter
/29/	Record of procedures, good practices, and training of operations personnel.

/30/	Layout plan of electricity transmission line. Diagram showing the electricity generation, transmission, evacuation and metering. system.
/31/	Data of grievances raised during the monitoring period including the addressal and grievance register.
/32/	Declaration on the double counting
/33/	GS Gender equality requirements and guidelines version 2.0
/34/	GS safeguarding principles and requirements version 2.1
/35/	GS stakeholder consultation and engagement guidelines version 2.1
/36/	SCADA systems
/37/	GS monitoring report version 1.7 date 16/4/2024 from 01/11/2020 – 31/01/2023
/38/	Assessment of the validity of the original/ current baseline and update of the baseline at the renewal of a crediting period”, Version 3.0.1
/39/	Grievance register
/40/	New meter certificates by Power Grid of India

APPENDIX 4: COMPETENCE OF TEAM MEMBERS AND TECHNICAL REVIEWERS

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CERTIFICATE OF APPOINTMENT

Mr. Rishi Raychoudhury fulfills the requirements of the Environment and Energy Certification Body of **TÜV SÜD South Asia Pvt Ltd** to participate in audits.

Qualification Details

Standard	Sectoral Scope	Technical Area	Technical Area Description	Role
CDM/GCC/A6.4*	SS1, SS3	1.2, 3.1	1.2 Renewables 3.1 Energy Demand	VAL/VER/ATL/TR /TE / SDG_E
GS	GS4GG, Energy and Waste, Land use and Forest		1.2 Renewables 3.1 Energy Demand	VAL/VER/ATL/TR /TE
VCS	-	1, 3	1 Energy Industries (renewables), 3 Energy Demand	VAL/VER/ATL/TR /TE
ISO 14064-1	-	13	13 General	VAL/VER/ATL/TR /TE
ISO 14064-2	-	1, 3	1 Energy Industries (renewables), 3 Energy Demand	VAL/VER/ATL/TR /TE
ISO 14068	-	-	Carbon Neutrality	VAL/VER/ATL/TR /TE

**The appointment under A6.4 is on a provisional basis and will be continued based on successful performance during the monitoring of the first project.*

Country Expertise: India

Certificate Number: CB-IND-CCP-0046/006

Issued on: 25-02-2026

Valid until: 17-07-2026

Version	Date	Reason for Revision
01	19-07-2024	Initial appointment
02	24-07-2024	Added GS scheme
03	04-10-2024	Added PAS 2060
04	10-06-2025	A6.4 scheme and SDG_E role have been added
04.1	18-07-2025	Renewal
05	01-08-2025	SDG_E role has been added
06	25-02-2026	Editorial Change: PAS 2060 replace with ISO 14068

Legend:
VAL - Validator, VER - Verifier, ATL - Audit Team Leader, TR - Technical Reviewer, TE - Technical Expert, FE - Financial Expert, CE - Country Expert, EE - Environment Expert, SE - Social Expert
CDM - Clean Development Mechanism, VCS - Verified Carbon Standard, GS4GG / GS - Gold Standard for Global Goals, GCC - Global Carbon Council, PPRS - Plastic Pollution Reduction Standard, VP - VERRA Plastic, A6.4 - Article 6.4, SDG_E - SDG Expert

This appointment is bound by internal requirements of the Certification Body 'Environment and Energy' of TÜV SÜD South Asia Pvt Ltd. In case of loss of validity of this certificate as per result of an assessment according to internal procedures or due to any other reason, it will be properly communicated to you.

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Quality Manager

EnE-CB-CMS-POG-01/05, 08/20-02-2025

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CERTIFICATE OF APPOINTMENT

Mr. Deepiyoti Basak fulfills the requirements of the Environment and Energy Certification Body of TÜV SÜD South Asia Pvt Ltd to participate in audits.

Qualification Details

Standard	Sectoral Scope	Technical Area	Technical Area Description	Role
CMS77	-	-	Low Carbon / Blue Hydrogen and its derivatives	VAL/VER
CDM/GS/GCC/VCS/A6.4*	SS1, SS3 & SS10	1.2, 3.1, 10.1	1.2 Renewables 3.1 Energy Demand 10.1 Fugitive emissions from oil and gas	VAL/VER,
ISO 14064-1	-	1, 2, 13	1_ Power Generation and Electric Power Transactions 2_ General Manufacturing (physical or chemical or transformation of materials or substance into new products) 13_ General	VAL/VER
ISO 14064-2	-	1, 3, 10	1_ Energy industries (renewable) 3_ Energy demand 10_ Fugitive emissions from fuels (solid, oil and gas)	VAL/VER

**The appointment under A6.4 is on a provisional basis and will be continued based on successful performance during the monitoring of the first project*

Country Expertise: India

Certificate Number: CB-IND-CCP-0050/005

Issued on: 27-08-2025

Valid until: 26-08-2026

Version	Date	Reason for Revision
01	29-08-2024	Initial appointment
02	06-01-2025	Added carbon credit schemes and ISO 14046-1 & 2
03	10-6-2025	A6.4 scheme and SDG_E role have been added
04	01-08-2025	SDG_E role has been revoked
05	27-08-2025	Renewal

Legend:
VAL - Validator, VER - Verifier, ATL - Audit Team Leader, TR - Technical Reviewer, TE - Technical Expert, FE - Financial Expert, CE - Country Expert, EE - Environment Expert, SE - Social Expert, CR - Critical Reviewer
CDM - Clean Development Mechanism, VCS - Verified Carbon Standard, GS4GG / GS - Gold Standard for Global Goals, GCC - Global Carbon Council, PPRS - Plastic Pollution Reduction Standard, VP - VERRA Plastic, A6.4 - Article 6.4, SDG_E - SDG expert

This appointment is bound by internal requirements of the Certification Body 'Environment and Energy' of TÜV SÜD South Asia Pvt Ltd. In case of loss of validity of this certificate as per result of an assessment according to internal procedures or due to any other reason, it will be properly communicated to you.

Pragya Suman
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CERTIFICATE OF APPOINTMENT

Mr. Srinivasan Selvaraj fulfills the requirements of the Environment and Energy Certification Body of TUV SUD South Asia Pvt Ltd to participate in audits.

Qualification Details

Standard	Sectoral Scope	Technical Area	Technical Area Description	Role
CDM/GCC/GS/A6.4*	SS1, SS3, SS5, SS 13	1.1, 1.2, 3.1, 5.1, 13.1, 13.2	1.1 Thermal Energy Generation 1.2 Renewables 3.1 Energy Demand 5.1 Chemical Industry 13.1 Solid waste and wastewater 13.2 Manure	VAL/VER/ATL/TR/TE
VCS	-	1, 3, 5, 13	1_Energy (renewable/non-renewable) 3_Energy demand 5_Chemical industry 13_Waste handling and disposal	VAL/VER/ATL/TR/TE
CMS77	-	-	Low Carbon / Blue Hydrogen and its derivatives	TR

*The appointment under A6.4 is on a provisional basis and will be continued based on successful performance during the monitoring of the first project.

Country Expertise: India

Certificate Number: CB-IND-CCP-0067/006

Issued on: 23/12/2025

Valid until: 22/12/2026

Version	Date	Reason for Revision
01	26/11/2024	Initial appointment
02	09/05/2025	TR role added for CMS77
03	10/6/2025	A6.4 scheme and SDG_E role have been added
04	01/08/2025	SDG_E role has been revoked
05	24/11/2025	Renewal
06	23/12/2025	Renewal

Legend:
VAL - Validator, VER - Verifier, ATL - Audit Team Leader, TR - Technical Reviewer, TE - Technical Expert, FE - Financial Expert, CE - Country Expert, EE - Environment Expert, SE - Social Expert
CDM - Clean Development Mechanism, VCS - Verified Carbon Standard, GS4GG / GS - Gold Standard for Global Goals, GCC - Global Carbon Council, PPRS - Plastic Pollution Reduction Standard, VP - VERRA Plastic, A6.4 - Article 6.4

This appointment is bound by internal requirements of the Certification Body 'Environment and Energy' of TUV SUD South Asia Pvt Ltd. In case of loss of validity of this certificate as per result of an assessment according to internal procedures or due to any other reason, it will be properly communicated to you.

Briga Suman

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CERTIFICATE OF APPOINTMENT

Ms. Sumbul Rizwan fulfills the requirements of the Environment and Energy Certification Body of TÜV SÜD South Asia Pvt Ltd to participate in audits.

Qualification Details

Standard	Sectoral Scope	Technical Area	Technical Area Description	Role
CDM/ GS4GG / GCC/A6.4*	SS1, SS3	1.2 3.1	1.2_Renewables 3.1_Energy Demand	VAL/VER/SDG_E
VCS	-	1, 3	1_Energy industries (renewable) 3_Energy Demand	VAL/VER
PPRS	-	-	Handling Plastic Waste	VAL/VER
VERRA Plastic	-	-	Handling Plastic Waste	VAL/VER

**The appointment under A6.4 is on a provisional basis and will be continued based on successful performance during the monitoring of the first project*

Country Expertise: India

Certificate Number: CB-IND-CCP-0038/006

Issued on: 10-06-2025

Valid until: 11-05-2026

Version	Date	Reason for Revision
01	20-05-2024	Initial appointment
02	26-06-2024	Added T.A. 3.1 for CDM
03	17-10-2024	Added VCS scheme
04	26-11-2024	Added plastic schemes and formatting changes in the table above
05	12-05-2025	Added GCC Scheme and renewal
06	10-06-2025	A6.4 scheme has been added

Legend:
VAL - Validator, VER - Verifier, ATL - Audit Team Leader, TR - Technical Reviewer, TE - Technical Expert, FE - Financial Expert, CE - Country Expert, EE - Environment Expert, SE - Social Expert
CDM - Clean Development Mechanism, VCS - Verified Carbon Standard, GS4GG / GS - Gold Standard for Global Goals, GCC - Global Carbon Council, PPRS - Plastic Pollution Reduction Standard, VP - VERRA Plastic, A6.4 - Article 6.4, SDG_E - SDG Expert

This appointment is bound by internal requirements of the Certification Body 'Environment and Energy' of TÜV SÜD South Asia Pvt Ltd. In case of loss of validity of this certificate as per result of an assessment according to internal procedures or due to any other reason, it will be properly communicated to you.

Briga Suman

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Quality Manager

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CERTIFICATE OF APPOINTMENT

Mr. Brij Trivedi fulfills the requirements of the Certification Body 'Environment and Energy' of TÜV SÜD South Asia Pvt Ltd to participate in audits.

Qualification Details

Standard	Sectoral Scope	Technical Area	Technical Area Description	Role
CMS77	-	-	Low Carbon / Blue Hydrogen and its derivatives	VAL/VER

Country Expertise: India

Certificate Number: CB-IND-CCP-0051/001

Issued on: 28-08-2025

Valid until: 27-08-2026

Version	Date	Reason for Revision
01	29-08-2024	Initial appointment
02	28-08-2025	Renewal

Legend:

VAL - Validator, VER - Verifier, ATL - Audit Team Leader, TR - Technical Reviewer, TE - Technical Expert, FE - Financial Expert, CE - Country Expert, EE - Environment Expert, SE - Social Expert
CDM - Clean Development Mechanism, VCS - Verified Carbon Standard, GS4GG - Gold Standard for Global Goals, GCC - Global Carbon Council, PPRS - Plastic Pollution Reduction Standard

This appointment is bound by internal requirements of the Certification Body 'Environment and Energy' of TÜV SÜD South Asia Pvt Ltd. In case of loss of validity of this certificate as per result of an assessment according to internal procedures or due to any other reason, it will be properly communicated to you.



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Quality Manager

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