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# **Gold Standard Verification and Certification Report**

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**South Pole Carbon Asset Management Ltd.**

**Miaoli 49.8MW Wind Farm Project  
(GS931)**

Project No. JQA-C0267

25 August 2015



Japan Quality Assurance Organization

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| Revision :<br>1.1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Project Title :<br>Miaoli 49.8 MW Wind Farm Project (GS931)                               |
| Date of issuance :<br>25/08/2015                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Applied Methodology :<br>ACM0002 (Ver. 11)                                                |
| Project No. :<br>JQA-C0267                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | GS Reference No.:<br>931                                                                  |
| Monitoring period :<br>03/07/2012 – 02/07/2014                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | GS Registration Date :<br>03/07/2012                                                      |
| Client:<br>South Pole Carbon Asset<br>Management Ltd.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Project Participants :<br>Macquarie International Infrastructure Fund Limited<br>("MIIF") |
| <b>Monitoring Report:</b><br><br>- First version and the issue date: Ver.1.0, 14/10/2014<br><br>- Revised version and the issue date: Ver.6.0, 07/08/2015                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                           |
| <b>Summary:</b><br><br>Japan Quality Assurance Organization has performed the 2 <sup>nd</sup> periodic verification of "Miaoli 49.8MW Wind Farm Project" (GS registration Number GS931) under the contract with South Pole Carbon Asset Management Ltd. The verification covers the monitoring period from 03/07/2012-02/07/2014, which is within the 7-years renewable crediting period between 03/07/2010-02/07/2017.<br><br>Though the resolution of CARs/CLs, JQA confirms that the GS project and its monitoring activity are implemented and operated in accordance with the registered passport and PDD, the registered monitoring plan and the monitoring methodologies / tool.<br><br>The GHG emission reductions are transparently and correctly calculated based on the methodology ACM0002 (Version 11). JQA determines that the claimed emission reductions of 188,909 tCO <sub>2e</sub> in the 2 <sup>nd</sup> monitoring period are free from material errors, omissions or misstatements with a reasonable level of assurance. |                                                                                           |
| <b>Verification Team:</b><br><br>Leader: Hiroshi Motokawa<br><br>Member: Koichiro Tanabe<br><br>Member: Sachiko Hashizume                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Technical Reviewer:</b><br><br>Tadashi Yoshida                                         |
| <b>Approved by Senior Executive:</b><br><br><div style="text-align: right;"> <br/> <b>Tadayuki Yano</b> </div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                           |

## Abbreviations

|      |                                                                  |
|------|------------------------------------------------------------------|
| CAR  | Corrective Action Request                                        |
| CDM  | Clean Development Mechanism                                      |
| CL   | Clarification Request                                            |
| DOE  | Designated Operational Entity                                    |
| ER   | Emission Reductions                                              |
| FAR  | Further Action Request                                           |
| GHG  | Greenhouse Gas                                                   |
| GS   | Gold Standard                                                    |
| GWP  | Global Warming Potential                                         |
| IPCC | Intergovernmental Panel on Climate Change                        |
| JQA  | Japan Quality Assurance Organization                             |
| KP   | Kyoto Protocol                                                   |
| MR   | Monitoring Report                                                |
| MP   | Monitoring Plan                                                  |
| OA   | On-site Assessment                                               |
| PDD  | Project Design Document                                          |
| PPs  | Project Participants                                             |
| PRC  | Post registration changes                                        |
| QA   | Quality Assurance                                                |
| QC   | Quality Control                                                  |
| SD   | Sustainable Development                                          |
| VERs | Verified Emission Reductions                                     |
| VVS  | Clean Development Mechanism Validation and Verification Standard |
| WTG  | Wind Turbine and Generator                                       |
| TPC  | Taiwan Power Company                                             |

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Appendix A: Verification Checklist

Appendix B: Reference list

## **1. Introduction**

Japan Quality Assurance Organization (hereinafter, “JQA”) has performed the 2<sup>nd</sup> periodic GS verification (hereinafter, the “GS Verification”) of emission reductions achieved by the registered GS project “Miaoli 49.8 MW Wind Farm Project (GS931)” (hereinafter, the “GS Project”). The GS Project has been implemented by Macquarie International Infrastructure Fund Limited (hereinafter, “MIIF”) in Taiwan. As a part of the independent verification work under the contract with South Pole Carbon Asset Management Ltd. (hereinafter, the “Client”), JQA conducts an assessment to verify both GHG ERs and contributions to SD within the GS Project boundary.

### **1.1. Objective of GS Verification**

The objective of the GS Verification is to confirm whether the GS Project complies with the requirements of Gold Standard (Ver. 2.1). The GS Verification is a periodic independent review and ex-post determination by a DOE of the monitored reductions in anthropogenic emissions by sources of GHG (and monitored SD indicators/chosen parameters) that have occurred as a result of the GS Project during the monitoring period covering 03/07/2012 to 02/07/2014.

According to the requirements of Gold Standard, the GS Verification process includes the activities aiming to:

- (a) Determine whether the project activity has been implemented and operated as per the GS Passport and the PDD, and that all physical features (technology, project equipments, and monitoring and metering equipment) of the GS Project are in place;
- (b) Determine whether the GS-MR and other supporting documents provided are complete in accordance with applicable version of Gold Standard for requests for issuance of VERs, and are verifiable;
- (c) Determine whether actual monitoring systems and procedures comply with the monitoring systems and procedures described in the registered (or any approved revised) monitoring plan, and the approved methodology including applicable tool(s),
- (d) Evaluate the data recorded and stored as per the monitoring methodology including applicable tool(s).

### **1.2. Scope of verification**

The GS-MRs (Ver.1.0, issued on 14/10/2014, and Ver.6.0, issued on 07/08/2015) and the relevant ER calculation spreadsheet, which summarizes information regarding the GHG emission reductions achieved during the 2<sup>nd</sup> monitoring period, are reviewed against:

- Gold Standard, which is comprised of;
  - Requirements;
  - Toolkit;
  - Guidance Notes;
  - Templates, and;
  - Legal Documents,
- The registered GS Passport (Ver. 8, issued on 11/07/2012);
- The registered PDD (Ver. 6, issued on 14/03/2012)
- Validation Report (Report No.TWN11006GS, Rev No. 01);
- ACM0002 (Ver. 11);
- Tool to calculate the emission factor for an electricity system (Ver. 2), and;
- Tool for the demonstration and assessment of additionality (Ver. 05.2)

### 1.3. Project information

The basic information of the GS Project is available on the project view page of GS Registry, as follows:

**Project information**

| Item                     | Information                              |
|--------------------------|------------------------------------------|
| Name                     | Miaoli 49.8MW Wind Farm Project          |
| Category                 | Carbon                                   |
| Standard Name            | Gold Standard (Version 2.1)              |
| Project Type             | Wind                                     |
| Status                   | Registered                               |
| Additional Certification | N/A                                      |
| Validator                | Bureau Veritas Certification Holding SAS |
| Developer                | South Pole Carbon Asset Management Ltd.  |
| Country                  | Taiwan, Miaoli County                    |

### 1.4. Verification team

The verification team and the technical reviewer have been appointed by JQA, taking account of the required scope, technical area, and project activity knowledge requirements for verifying the implementation of the registered GS Project and the ERs achieved during the monitoring period. They have been also assigned based on the JQA CDM quality manual valid at that time. The coverage of technical area by the team and technical reviewer granted by the criteria of the latest JQA CDM quality manual are shown in the following table.

## Verification team and Technical Reviewer

| Name              | Qualification <sup>2)</sup> | Task <sup>1)</sup> | Technical area | Site visit | Local experience | GS DOE training | Prior experience auditing GS | Point of contact |
|-------------------|-----------------------------|--------------------|----------------|------------|------------------|-----------------|------------------------------|------------------|
| Hiroshi Motokawa  | TLA                         | TL                 | ✓<br>(1.2)     | -          | ✓                | -               | ✓                            | -                |
| Koichiro Tanabe   | AS                          | TM                 | ✓<br>(1.2)     | ✓          | ✓                | ✓<br>(Jun 2014) | ✓                            | ✓                |
| Sachiko Hashizume | UO                          | TM                 | -              | ✓          | ✓                | ✓<br>(Jun 2014) | ✓                            | -                |
| Tadashi Yoshida   | TR                          | TR                 | ✓<br>(1.2)     | -          | ✓                | -               | ✓                            | -                |

1) TLA: Team Leader Assessor, AS: Assessor, UO: Assessor under observation, TR: Technical Reviewer

2) TL: Team Leader, TM: Team Member, TR: Technical Reviewer

The role and responsibilities of the team leader are mainly to prepare the verification plan of the desk review and the on-site assessment, and to manage the overall verification activities of the team. The team leader is also responsible for the description of the verification and certification statement in the final verification and certification report. An assessor under observation is a trainee and may serve as an assistant of the verification team.

## 2. Verification process

The verification process of JQA consists of the following steps:

- 1) Preparation of a work plan for the verification process;
- 2) Desk review;
- 3) Assessment of materiality and sampling plan;
- 4) On-site assessment;
- 5) Resolution of corrective action requests (CARs), clarification requests (CLs), and/or forward action requests (FARs);
- 6) Preparation of the draft Verification and Certification Report;
- 7) Internal quality control, including technical review; and
- 8) Final decision on the issuance of Verification and Certification Report

To maintain the transparency of the verification process, the concerns raised and responses given are described in Verification Checklist for the GS Project. The completed checklist is enclosed in Appendix A of this report, and CARs, CLs, and FARs are summarized in the table in the Section 4 of this report. The criteria for CAR, CL, and FAR are as follows:

| Item | Definition                                                                                                                                                                                                                                                                                                                                                                                                     |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CAR  | a) Non-compliance with the monitoring plan or methodology are found in monitoring and reporting and has not been sufficiently documented by the project participants, or if the evidence provided to prove conformity is insufficient<br>b) Modifications to the implementation, operation and monitoring of the registered project activity has not been sufficiently documented by the project participants; |

|     |                                                                                                                                                                                                                                                                                                                             |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     | c) Mistakes have been made in applying assumptions, data or calculations of emission reductions that will impact the quantity of emission reductions;<br>d) Issues identified in a FAR during validation to be verified during verification or previous verification(s) have not been resolved by the project participants. |
| CL  | Information is insufficient or not clear enough to determine whether the applicable CDM requirements have been met.                                                                                                                                                                                                         |
| FAR | Monitoring and reporting require attention and/or adjustment for the next verification period.                                                                                                                                                                                                                              |

CARs, CLs and FARs are not suggestion and/or prescriptions from JQA on how to address any deficiencies that may be identified in the verification, and corrective actions are all on decision of the PP.

## 2.1. Desk review

Documents have been reviewed includes, but not limited to, the materials listed in Appendix B.

## 2.2. Verifying monitored indicators and parameters

The monitored indicators and parameters, which have been defined in the GS Passport, are divided into two categories (sustainable development and emission reductions) as below.

### Indicators/parameters verified

| ID                                                | Indicator                                     | Chosen parameter                                                                                                                     | Verified evidential documents (and/or observation)                                                     |
|---------------------------------------------------|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|
| Indicators/parameters for sustainable development |                                               |                                                                                                                                      |                                                                                                        |
| 1                                                 | Air quality                                   | NOx, Sox, emission reductions                                                                                                        | Performance of the Past 5 Years ("Corporate Governance" on Taipower Official Website)                  |
| 2                                                 | Quantitative employment and income generation | Number of jobs, salary level                                                                                                         | Employment contract and the labor insurance list from Labor Insurance Bureau                           |
| 3                                                 | Diversity                                     | Obstruction lightings were installed on the turbines, in order to enhance the safety precautions of the wind farm towards the birds. | Obstruction lightings have been installed on the wind turbines and operated automatically              |
| 4                                                 | Diversity                                     | Landscaping at Bantianliao (Haowangjiao)                                                                                             | Continuous existence of the green landscaping by visiting Bantianliao during the periodic verification |
| Indicators/parameters for emission reductions     |                                               |                                                                                                                                      |                                                                                                        |
| 5                                                 | E <sub>Ge,y</sub>                             | Quantity of electricity generation supplied by the project plant/unit to the grid                                                    | Electricity monitoring meter                                                                           |

|   |                    |                                                                                       |                              |
|---|--------------------|---------------------------------------------------------------------------------------|------------------------------|
| 6 | EG <sub>i,y</sub>  | Quantity of electricity consumption of the project plant/unit from the grid           | Electricity monitoring meter |
| 7 | EG <sub>PJ,y</sub> | Quantity of net electricity generation supplied by the project plant/unit to the grid | Electricity monitoring meter |

## 2.3. On-site assessment

On-site visit was conducted from 19/11/2014 through 21/11/2014. The on-site visit includes follow-up interviews with local stakeholders below:

### List of stakeholders interviewed

| Name          | Title                     | Organization                        |
|---------------|---------------------------|-------------------------------------|
| Hal Falls     | Commercial Manager        | Miaoli Wind Co.,Ltd.                |
| Jason Wang    | Engineer                  | Miaoli Wind Co.,Ltd.                |
| Jules Chuang  | Principal                 | Nanjitan Asset Management Ltd.      |
| Vita Wu       | Project Manager           | Nanjitan Asset Management Ltd.      |
| Andrea Yu     | Assistant Project Manager | Nanjitan Asset Management Ltd.      |
| Robert Tsao   | Service Technician        | Solvent GmbH                        |
| Stan Hsieh    | Service Technician        | Solvent GmbH                        |
| Yuexiang Gu   | Local resident            | Baishatun village, Houlong Township |
| Gan Yiqiong   | Local resident            | Baishatun village, Houlong Township |
| Wang Qingxiu  | Local resident            | Baishatun village, Houlong Township |
| Wang Lianjin  | Local resident            | Baishatun village, Houlong Township |
| Chen Binhuang | Senior Specialist         | Taipower                            |

## 2.4. Resolution of CARs, CLs, and FARs

The PPs responded to the CARs/CLs, which were raised during the 2nd verification. JQA reviewed and confirmed the revised GS-MR and the revised ER calculation spreadsheet updated after the resolution of CARs/CLs. Details of resolution process of CARs and CLs are shown in Table 3 of the Verification Checklist (Appendix A).

## 2.5. Reporting, detailing procedures and responsibilities for quality control

The draft Verification and Certification Report is prepared based on the results of the desk review of the relevant documents, the on-site assessment and the clarification / resolution of CARs and CLs, which are raised through this verification. To maintain the transparency of the verification, the final conclusion is made by using Verification Checklist (Appendix A) which contains the necessary requirements based on GS requirements/toolkit.

Draft Verification and Certification Report, including Verification Checklist, is assessed by a technical reviewer in line with the latest Procedure for Internal Quality Control of JQA. The appropriateness of the draft conclusions on the verification of the GS Project and its procedures are reviewed from technical points of view. The technical reviewer informs the review results to the verification team. The verification team responds to the technical reviewers' comments and revises the Draft Verification and Certification Report, if necessary. The results of the review are informed to the Manager of CDM Assessment Division. The Manager of CDM Assessment Division reports the review result to the Senior Executive of JQA. Finally, the Senior Executive approves the validity of emission reductions achieved by the GS Project and issues the Verification and Certification Report.

### **3. Results of verification**

#### **3.1. Remaining issues from the validation or the previous verification period**

This is the 2<sup>nd</sup> verification period for the GS Project activity. JQA confirmed that no FAR was raised at the 1st verification stage, by referring to the relevant Verification Report.

#### **3.2. Compliance of the project implementation with the registered Passport and the PDD**

The DOE focused, at the verification, to identify any concerns related to the conformity of the actual project activity and its operation with the registered Passport and the project design document. It was confirmed at the on-site visit that all physical features have been in place as proposed, and the Project has been put into operation as per the Passport/PDD. The details are discussed in the following subsections:

##### **1) Implementation status**

According to the monitoring report, the Implementation status is as follows;

- Starting date of construction: 20/05/2005
- Starting date of operation: 10/02/2006
- Specific monitoring period: 03/07/2012-02/07/2014

The Project started construction on 20 May 2005 and started operation on 10 February 2006. The Project has been registered under Gold Standard (Ver. 2.1) on 03 July 2012. Actual operation of the current project activity was cross-checked through observation at the OA with satisfactory results.

## 2) Actual operation, including installed capacity

The wind farm is comprised of 25 wind turbines for a total of 49.8MW, in two separate areas of Miaoli County. The actual installed capacity of wind turbines was confirmed by checking the nameplates at the site. It was also confirmed through the interview with the PO that there is no change of equipment between the 1st and the 2nd monitoring period. The results of the physical inspection for the actual installed capacity of the wind turbines are summarized in the table below:

**Installed capacity of the wind turbines**

| Site name | Location         | Model           | Rated power | Number of turbines |
|-----------|------------------|-----------------|-------------|--------------------|
| Dapong    | Houlong Township | Enercon E-70 E4 | 2,000 kW    | 21                 |
| Chunan    | Chunan Township  | Enercon E-70 E4 | 2,000 kW    | 3                  |
| Chunan    | Chunan Township  | Enercon E-70 E4 | 1,800 kW    | 1                  |

A connection point (especially with regard to monitoring system) of the other neighboring wind farms was confirmed at the OA. Total number of 21 turbines in Dapong site (11 WTG in north and 10 WTG in south) are connected to the step-up transformer to 161 kV Taipower grid, and then connected to the Tung Ho Steel Substation, where the electricity delivered/consumed by the Project is monitored and recorded automatically, through 22.8KV underground cables. The turbines in Chunan site (4 units) are directly connected to Taipower grid at Shanjia substation, where the monitoring results of the electricity delivered/consumed by the Project is recorded manually by Taipower's technicians, through 22.8KV underground cables. Therefore, it is confirmed by the OA that the actual connection of wind turbines to the grid complies with the registered PDD. It is also confirmed that there is no on-site generator for emergency use (fuel consumption) installed in the project site.

## 3) Measuring equipment

There are two measuring equipments (Dapong site and Chunan site) used for this project activity. It is confirmed that these two electricity monitoring meters are properly in place and operation, and the results of physical inspection are summarized in the table below.

**Monitoring meters**

|          | Chunan                    | Dapong                         |
|----------|---------------------------|--------------------------------|
| Location | Shanjia 22.8kV Substation | Tung Ho Steel 161kV Substation |

|                |                                                 |                                             |
|----------------|-------------------------------------------------|---------------------------------------------|
| Manufacturer   | Chung Hsin Electric & Machinery Mfg. Corp. Ltd. | Cheng Hsin Engineering & Services Co., Ltd. |
| Type           | 3-phase/4-wire                                  | 3-phase/4-wire                              |
| Function       | 2 bi-directional                                | 2 bi-directional                            |
| Accuracy class | 0.5                                             | 0.5                                         |
| Serial number  | 68940058                                        | 10940038                                    |

#### 4) Information that is different from that stated in the Passport and the PDD

It was described in the initial MR that the total ER generated through this second periodic monitoring period 03 July 2012 to 02 July 2014 is 189,876 tCO<sub>2</sub>e, which is approximately 28.71% lower than the estimated amount of ER as stated in the PDD (total ex-ante ERs from 03/07/2012-02/07/2014: 266,334.00 tCO<sub>2</sub>e). After the revision of the total ER calculation, it is confirmed that the finalized ER is 188,909 tCO<sub>2</sub>e and still lower than the estimated amount of ER as stated in the PDD. Through the review of the relevant documents and the physical inspection of the site, JQA confirms that the project facilities are installed and operated as planned in the registered PDD.

### 3.3. Compliance of the monitoring plan with the monitoring methodology including applicable tool(s)

It is confirmed that the monitoring plan of the GS Project is in accordance with the applied methodology, including applicable tool(s). The details are discussed in the following subsections:

#### 1) The project implementation is in accordance with the provisions of the Passport/PDD

In the monitoring report, the following information on the monitoring plan is provided:

- The quantity of electricity generation supplied by the project plant/unit to the grid and the quantity of electricity consumption of the project plant/unit from the grid are continuously monitored,
- Meter reading records will be crosschecked with the electricity receipts.
- The electricity meters will undergo maintenance/calibration according to Taiwan national standards (based on The Weight and Measures Act, Regulation no. CNMV 46, 'Technical Specification for Verification and Inspection of Electricity Meters')
- In addition, electricity receipt is kept at least two years after the end of the crediting period by the project owner for cross reference as per ACM0002.

It is confirmed that the monitoring plan complies with the provisions of the registered PDD and ACM0002 Ver.11.

#### 2) Monitoring aspects that are not specified in the methodology

The monitoring parameters,  $EG_{e,y}$  and  $EG_{i,y}$ , which are required by ACM0002 are included in the monitoring plan.  $EG_{e,y}$  and  $EG_{i,y}$  is continuously monitored and monthly recorded . Thus there are no aspects that are not specified in the methodology.

### **3.4. Compliance of SD monitoring activities with the monitoring plan (Sustainability monitoring check)**

It is confirmed that sustainability monitoring in the GS project activity has been implemented in compliance with the monitoring parameters defined in sustainability monitoring plan of the Passport. The findings of monitored indicators and parameters that have been defined in the Passport are discussed in the following subsections.

#### **1) Air quality**

In accordance with the sustainability monitoring plan, the indicator "Air quality" is roughly monitored via the Project's electricity generation with reference to the atmospheric pollution emissions associated with the fossil fuel-based grid electricity generation in the region. Calculation is done according to the national grid's announcement related to its emissions of sulfur oxides ( $SO_x$ ) and nitrogen oxides ( $NO_x$ ). According to Taipower's latest announcement, an average of 328 kg of  $SO_x$  and 337 kg of  $NO_x$  are generated for every GWh electricity produced in 2012, and an average of 302 kg of  $SO_x$  and 327 kg of  $NO_x$  are generated for every GWh electricity produced in 2013-2014. The total net generation within this monitoring period is 61.7096 GWh in 2012, and 202.8688 GWh in 2013-2014. Based on this data, the proposed project abated approximately 81.5071 tons  $SO_x$  and 87.1342 tons  $NO_x$  during the monitoring period.

Regarding this section, **CAR02** was raised and resolved as follows.

#### **CAR02**

Through the review of Taipower official website, it is confirmed that the above monitoring result is appropriate and correct. However, it is requested to correct the calculation of "Air quality" parameters in accordance with the revised ERs.

#### **Resolution**

It is confirmed that the calculation results of SD indicator No.1 ( $NO_x$  and  $SO_x$  emission reductions) have been corrected in accordance with the revised ERs. The recalculation of the net electricity results in the following changes:

- $SO_x$  emission reductions : 81.943468 ton -> 81.5071 ton
- $NO_x$  emission reductions : 87.58756433 ton -> 87.1342 ton

In conclusion, it is confirmed that the above monitoring result is appropriate and correct.

## 2) Quantitative employment and income generation

In accordance with the sustainability monitoring plan, the indicator "Quantitative employment and income generation" is monitored by checking the employment contract to specify number of permanent employees of the project owner and the labor insurance list from Labor Insurance Bureau to indicate the salary levels. The project activity generates employment of 2 persons during the operational period. The project owner provides Labor Insurance for the staffs as required by the national regulations (Labor Standards Act, etc.). Hal Falls has been receiving a salary since October 01, 2008. Jason Wang has been receiving a salary since November 10, 2011. The salaries for both of them are above the required minimum wage in Taiwan. Through the review of the labor insurance records, withholding & non-withholding tax statement and the employment contracts with regard to this monitoring period, it is confirmed that the above monitoring result is appropriate and correct. The follow-up interviews with employees are conducted with satisfactory results.

## 3) Diversity – Obstruction lightings

As for SD parameter No.3, it is confirmed through the verification that the indicator "Biodiversity" is monitored by the PO through checking the continuous existence of the precaution measures, to order to minimize impact towards plants and birds, in accordance with the sustainability monitoring plan. The verification team confirmed through observation at the OA that the PO has put obstruction lights on the top of the wind turbine nacelles (not every turbine, but approximately two third of 25 wind turbines), for the purpose of avoiding impact on flying birds around the wind farms. It was explained by the PO that the obstruction lights also comply with the obstruction lighting regulation of ICAO (International Civil Aviation Organization). During the site visit, it was also explained by the PO that it is planning to replace the existing obstruction lights (white lights) with new lights (red lights). For cross-check, it is requested to clarify the current status of replacement of obstruction lights (please refer to **CL02** in the Verification Checklist). Through the review of the quotation of new lights, it is confirmed that the replacement plan of the obstruction lights has been prepared and the implementation is ongoing.

## 4) Diversity – Landscaping at Bantianliao

In accordance with the sustainability monitoring plan, the indicator "Biodiversity" is monitored by checking the continuous maintenance of the green landscaping at Bantianliao (Haowangjiao). The project owners provided lands that they leased from the Forest Bureau and National Property Bureau for the Houlung Government to set up a tourism park at Haowangjiao and ensured their continuous maintenance during this monitoring period. Through observation at the OA, it is confirmed that the above

monitoring result is appropriate and correct through observation at the project site. It is further requested to clarify it by the document (a lease agreement between the PO and Forest Bureau for the property). In conclusion, it is confirmed that the green landscaping has continuously existed during the monitoring period.

For supporting information for verifying the appropriateness regarding the above-mentioned monitoring of SD indicators, the on-site interviews with stakeholders are summarized as below:

**Summary of on-site interview with stakeholders regarding the monitoring of the SD indicator**

|                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Location</b>              | Shanjia substation of Taipower                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Interviewee</b>           | Taipower's engineer                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Questions asked</b>       | General questions about the indicator No.1 "Air Quality"                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>The feedback received</b> | <p>In operation, the monitoring data of electricity measurement meters is monitored continuously and recorded monthly by both the PO and Taipower. As a result of the monitoring, electricity transaction note (ETN), which indicates the amount of electricity both exported and imported, is authorized by both parties on a monthly basis.</p> <p>The information flow of continuous measurement of the net electricity generation, which is utilized as a parameter for calculating the indicator No.1 "Air Quality", was under a normal condition during the monitoring period. In addition, any deviation of monitoring activities has not been recognized by the interviewee including emergency events that could have happened during the period.</p> |

|                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Location</b>              | Miaoli Wind Farm office in Taipei                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Interviewee</b>           | PO's permanent employees                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Questions asked</b>       | General questions about the indicator No.2 "Quantitative employment and income generation"                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>The feedback received</b> | <p>The project activities were designed to generate employment of two persons during the operational period. One of the permanent employees, Mr. Hal Falls, has been receiving both salary and labor insurance since 01 October 2008, as required by the national regulations. The other permanent employee, Mr. Jason Wang, has been receiving both since 10 November 2011 after joining the company. Their salary level is above the required minimum wage in Taiwan.</p> |

|                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Location</b>              | Miaoli Wind Farm office in Taipei                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Interviewee</b>           | Operation manager                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Questions asked</b>       | General questions about the indicator No.3 "Biodiversity (preventive action for bird-strike)"                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>The feedback received</b> | <p>According to the manager, the installation of obstruction lights has already been completed for prevention of bird-strike events (totally 17 obstruction lights for two thirds of all wind turbines). The PO has a plan to replace the existing obstruction lights (white color light) to new lights (red color light), in compliance with the obstruction lighting regulation of ICAO (Internal Civil Aviation Organization). The replacement is expected to be complete by the end of 2014.</p> |

|                              |                                                                                                                                                                                                                                                                                                                                            |
|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Location</b>              | A meeting room at Ching Hai Temple (as the community center of Dapong village)                                                                                                                                                                                                                                                             |
| <b>Interviewee</b>           | Local residents                                                                                                                                                                                                                                                                                                                            |
| <b>Questions asked</b>       | General questions about the indicator No.4 "Biodiversity (landscaping)"                                                                                                                                                                                                                                                                    |
| <b>The feedback received</b> | The wind farm has contributed to the local development in terms of local economy, such as increase of the number of tourists visiting the village for green landscape of the surrounding area. The tourism park on the hill, where WTG No.19 has been installed, is becoming a good sightseeing spot for both visitors and village people. |

|                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Location</b>              | A meeting room at Ching Hai Temple (as the community center of Dapong village)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Interviewee</b>           | Local residents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Questions asked</b>       | General questions about any grievance raised by local residents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>The feedback received</b> | <p>The interviewees, who are living in Baishatun village near Dapong Wind Farm site, have not heard any grievances from the other nearby local residents against the construction and operation of the wind turbines.</p> <p>According to the interviewees, the operation manager of the wind farm (Mr. Hal Falls) usually visits the community center for his site monitoring activities on a twice-weekly basis. The manager has tried to make efforts to establish a good relationship and communication with the local residents living near the wind farm site. For instance, when village people experienced a malfunction in watching TV due to electromagnetic wave by wind turbines, the manager provided them to set up a wired cable network in the community center for cable TV.</p> |

|                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Location</b>              | Dapong Wind Farm site where the wind turbines have been installed                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Interviewee(s)</b>        | SolVent's technicians, who are working on O&M services of wind turbines                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Questions asked</b>       | General questions about any grievance raised by local residents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>The feedback received</b> | The PO has built several pave roads along a coastline of the project site so that the O&M service provider can easily access to the wind turbines. Also, as a part of activities for contributing to the community, the pave roads are available to nearby local residents for jogging, riding a bicycle and enjoying the green landscape of the wind farm site. The technicians said that they have not ever received a single complaint from nearby local residents directly on the operation of the wind turbines, while they see many local residents enjoying opportunities to use the pave roads for their everyday life activities. |

### 3.5. Compliance of GHG monitoring activities with the monitoring plan

For GHG emission reduction monitoring check, it is confirmed that GHG ER monitoring in the GS Project has been implemented in accordance with the GS conservativeness principles, which are defined in the GS Passport. The details are discussed in the following subsections:

#### 1) Proper implementation of the monitoring plan

Through the review of the relevant documentation and monitoring data as well as the on-site visit, it is confirmed that the monitoring has been properly implemented in accordance with the monitoring plan during this monitoring period.

## 2) All parameters monitored and updated

### Project emission parameters

As per ACM0002, the project emission for Green field renewable energy (including wind farm) project activities is zero ( $PE_y = 0$ ).

### Baseline emission parameters

Regarding the quantity of electricity generation, **CAR01** was raised and resolved as follows.

#### **CAR01**

The quantity of electricity generation supplied by the project plant/unit to the grid and the quantity of electricity consumption of the project plant/unit from the grid have been continuously monitored. The amount of the net electricity generated from Miaoli Wind for the monitoring period was calculated in the initial monitoring report as follows:

$$EG_{e,y} - EG_{i,y} = 265,932,505 \text{ kWh}$$

However, it was confirmed through cross-checking ER calculation spreadsheet that some of the calculation formulas are not in accordance with the following calculation approach, which has been justified at the 1st verification:

"For electricity export, the results of daily average electricity export of relevant transacted month multiplied by certain days (25 days in the first month and 6 days in the last month) have been cross-checked with Turbine Generation Continuous Measurement Records, and the lower values of which have been adopted in the ER calculation. For electricity import, the whole month consumption of the first and last transacted months has been adopted in the ER calculation."

Accordingly, the DOE conducted a cross-checking of all the monitoring data spreadsheet (including but not limited to the following spreadsheets), and the recalculation of the amount of the net electricity for the monitoring period resulted in a different result from 265,932,505 kWh.

- Dapong Production Meter
- Dapong Production Receipt
- Chunan Production Receipt
- Monthly Summary

Therefore, it is requested to recalculate the amount of the net electricity generated from Miaoli Wind for the monitoring period, and to correct it in accordance with the above-mentioned approach.

**Resolution:**

It is confirmed that the emission reduction calculation spreadsheet has been revised appropriately and the amount of the net electricity delivered to the grid by Miaoli Wind for the monitoring period has been recalculated correctly. The recalculation of the net electricity results in the following changes:

EGPJ,y : 265,932,505 kWh -> 264,578,385 kWh

Leakage emission parameters

As stated in the methodology ACM0002, leakage calculation and monitoring for this kind of activity is not considered.

In conclusion, all parameters in the monitoring plan have been monitored and updated.

3) Equipment used for monitoring

The electricity meters have been controlled and calibrated according to Taiwan national standards (based on The Weight and Measures Act, Regulation no. CNMV 46, 'Technical Specification for Verification and Inspection of Electricity Meters').

4) Monitoring results recorded consistently

The monitoring data from electricity meters has been recorded by the PO and Taipower on monthly basis, and the electricity transaction notes (ETN) including both electricity amount exported and imported has been provided by Taipower monthly. The following records are confirmed:

- Meter reading records (MRR)
- Purchase note for production (PN)
- Electricity transaction notes for consumption (ETN)
- Payment history of consumption
- Continuous measurement records of WTG

5) Quality assurance and quality control procedures for the information flow

It was explained by the PO that Emerging Markets Infrastructure Fund (EMIF), an investment holding company, owns the project owner (Miaoli Wind Co., Ltd, "Miaoli Wind"), and the following entities have been involved in operation and maintenance of Miaoli Wind:

i) Taiwan Power Company (Taipower)

- to which Miaoli Wind has connected to deliver the electricity
- State-run, largest utility in Taiwan
- Obligated under regulations to purchase energy from renewable sources

ii) Enercon GmbH

- The supplier of wind turbines

iii) SolVent GmbH

- Operations and maintenance (O&M) service provider
- A wholly owned subsidiary of Enercon GmbH

Miaoli Wind subcontracts O&M of the wind turbines to the subcontractor (SolVent), and personnel responsible for O&M is managed and trained by SolVent. During the site visit, the verification team had a field interview with SolVent's technicians, who were at work for O&M services, and confirmed the following information:

- At least 4 to 6 technicians have been assigned in a field work for the O&M on a regular basis, and two more are involved in case of emergency.
- A frequency of a periodic maintenance for a wind turbine is four times per year, and it takes two days per unit (thus total 200 days for 25 units per year).
- As for technical troubleshooting procedures, the technicians of SolVent usually can receive email notice from automatic emergency alert system in case of malfunctioning and/or an accident happened, so that they can arrive at the site in trouble immediately. The same email notice is also sent to the operation (commercial) manager of Miaoli Wind over the mobile phone without delay, in order to share the current situation on O&M of the wind turbines.
- There are paved roads, which have been built by the PO along the coastline for O&M purpose, and which are also free for local residents to use as a bicycle trail and other use for daily life. The technicians sometime see them each other, and have not received any complaint from them on the wind turbines.

The following documents are also confirmed in terms of management and operational system of the Project:

- Organization chart
- Responsibility and authority

### 3.6. Compliance with the calibration frequency requirements for measuring instruments for calculating emission reductions

It is confirmed that the calibration of the measuring equipment is conducted at a frequency specified in the monitoring plan of the Passport/PDD. At the on-site assessment, the calibration implementation of monitoring equipment was checked through the calibration records. The information on type, accuracy class, serial number, calibration frequency, date of last calibration, and validity was summarized in the report. It is confirmed that the calibration has been implemented with no delay and covering the whole monitoring period, and the results of calibration are available. Therefore, it is concluded that the calibration activities of the monitoring meters have been implemented appropriately during the monitoring period.

**Calibration of monitoring equipments**

|                          | Chunan                                                                                      | Dapong                                                                                      |
|--------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Location                 | Shanjia 22.8kV Substation                                                                   | Tung Ho Steel 161kV Substation                                                              |
| Manufacturer             | Chung Hsin Electric & Machinery Mfg. Corp. Ltd.                                             | Cheng Hsin Engineering & Services Co., Ltd.                                                 |
| Type                     | 3-phase/4-wire                                                                              | 3-phase/4-wire                                                                              |
| Function                 | 2 bi-directional                                                                            | 2 bi-directional                                                                            |
| Accuracy class           | 0.5                                                                                         | 0.5                                                                                         |
| Serial number            | 68940058                                                                                    | 10940038                                                                                    |
| Calibration frequency    | 8 years                                                                                     | 8 years                                                                                     |
| Date of last calibration | 21/02/2008                                                                                  | 27/08/2010                                                                                  |
| Valid until              | 20/02/2016                                                                                  | 26/08/2018                                                                                  |
| Calibration Docu. No.    | 970158                                                                                      | 991111                                                                                      |
| Issued by                | Third party for calibrationcy:Taiwan Electric Research and Testing Center No. 1329 (TERTEC) | Third party for calibrationcy:Taiwan Electric Research and Testing Center No. 1329 (TERTEC) |

It is confirmed that the calibrations of the electricity meters have been implemented in accordance with the monitoring plan, and there were no errors and no delayed calibration occurred during this monitoring period.

### 3.7. Assessment of data and calculation of emission reductions

The assessment of data and calculation of GHG ERs achieved by/resulting from the project activity, by the application of the selected approved methodology, is discussed as below.

It is confirmed that a complete set of data for the monitoring period are available at the verification, including:

- ER calculation spreadsheet, and the supplementary calculation spreadsheet
- Meter reading records (MRR)
- Purchase note for production (PN)
- Electricity transaction notes for consumption (ETN)
- Payment history of consumption
- Continuous measurement records of WTG

The monitoring data from electricity meters has been recorded by the PO and Taipower on monthly basis, and the electricity transaction notes (ETN) including both electricity amount exported and imported has been provided by Taipower monthly.

MRR, ETN, PN, and the other supplemental records have been verified. The information flow of continuous measurement recording of WTG was cross-checked through interviews with TPC senior specialist, in order to confirm as to whether any emergency events had happened during the monitoring period.

It is confirmed through the verification that the transparency of calculation formula (in the ER calculation spreadsheet) is properly maintained for baseline emissions, project emissions, emission reduction, and leakage.

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

$$EG_{PJ,y} = EG_{e,y} - EG_{i,y}$$

$$PE_y = 0$$

$$LE = 0$$

Based on methodology ACM0002, the emission reductions are calculated below:

$$ER_y = BE_y - PE_y - LE = BE_y = EF_{grid,CM,y} * EG_{PJ,y}$$

Therefore, it is confirmed that the above-mentioned calculation is in accordance with the monitoring plan and the applied methodology, and any assumptions have not been applied for emission reductions calculation for the monitoring period.

The emission factor of the Taipower Grid is calculated ex-ante in the registered PDD and used for this monitoring period, as follows:

$$EF_{grid,OM,y} = 0.733 \text{ tCO}_2\text{e/MWh}$$

$$EF_{grid,BM,y} = 0.657 \text{ tCO}_2\text{e/MWh}$$

$$W_{OM} = 0.75, W_{BM} = 0.25$$

$$\text{Therefore, } EF_{grid,CM,y} = 0.714 \text{ tCO}_2\text{e/MWh}$$

It is confirmed that the emission factor 0.714 tCO<sub>2</sub>e /MWh has been correctly applied in the calculation of the emission reductions. Meanwhile, it is confirmed that EG<sub>PJ,y</sub> should be revised (please refer to **CAR01**), and thus it is requested to correct the results of ER emission reductions in the initial monitoring report.

The DOE has verified the revised values for electricity in the following table.

**Electricity data used for baseline emissions calculation**

| Period |     | EG <sub>e,y</sub><br>(kWh) | EG <sub>i,y</sub><br>(kWh) | EG <sub>v</sub><br>(kWh) |
|--------|-----|----------------------------|----------------------------|--------------------------|
| 2012   | Jul | 4,090,880                  | 31,200                     | 4,059,680                |
|        | Aug | 10,125,600                 | 29,600                     | 10,096,000               |
|        | Sep | 5,360,800                  | 34,026                     | 5,326,774                |
|        | Oct | 19,625,600                 | 10,866                     | 19,614,734               |
|        | Nov | 9,964,800                  | 16,000                     | 9,948,800                |
|        | Dec | 12,675,200                 | 11,589                     | 12,663,611               |
| 2013   | Jan | 21,591,200                 | 7,944                      | 21,583,256               |
|        | Feb | 14,422,400                 | 11,248                     | 14,411,152               |
|        | Mar | 10,132,000                 | 12,800                     | 10,119,200               |
|        | Apr | 9,482,400                  | 14,869                     | 9,467,531                |
|        | May | 6,664,800                  | 34,400                     | 6,630,400                |
|        | Jun | 6,765,600                  | 25,938                     | 6,739,662                |
|        | Jul | 4,441,600                  | 26,272                     | 4,415,328                |
|        | Aug | 4,926,400                  | 31,200                     | 4,895,200                |
|        | Sep | 10,235,200                 | 23,200                     | 10,212,000               |
|        | Oct | 21,616,800                 | 5,222                      | 21,611,578               |
|        | Nov | 15,435,200                 | 18,400                     | 15,416,800               |
|        | Dec | 19,588,000                 | 8,016                      | 19,579,984               |
| 2014   | Jan | 16,230,400                 | 14,040                     | 16,216,360               |
|        | Feb | 13,438,400                 | 15,200                     | 13,423,200               |
|        | Mar | 7,682,400                  | 22,400                     | 7,660,000                |
|        | Apr | 6,007,200                  | 23,456                     | 5,983,744                |
|        | May | 5,530,400                  | 30,400                     | 5,500,000                |
|        | Jun | 7,865,600                  | 20,800                     | 7,844,800                |
|        | Jul | 1,187,145                  | 28,554                     | 1,158,591                |
| Total  |     | <b>265,086,025</b>         | <b>507,640</b>             | <b>264,578,385</b>       |

As a result, the emission reductions for the monitoring period is calculated, based on the recalculation results of the amount of the net electricity generated from Miaoli Wind for the monitoring period, as:

$$ER_y = EG_{PJ,y} * EF_{grid,CM,y} = 264,578,385 \text{ kWh} * 0.714 \text{ tCO}_2\text{e/MWh} = 188,909 \text{ tCO}_2\text{e}$$

### 3.8. Post registration change

There is no post registration change occurred during this monitoring period.

### 3.9. Double counting in the context of Green Certificate schemes

It is required to check for double counting at both validation and verification stages by reviewing all relevant registries that could hold Renewable Energy Credits (RECs) from the considered project activity. The identified registries are examined by the DOE as below:

#### 1) Pilot Program for Voluntary Purchase of Green Power Pilot Program

According to *“Pilot Program for Voluntary Purchase of Green Power – Ministry of Economic Affairs, issued 12<sup>th</sup> February 2015”*, and the supplemental document, *“Pilot Program of Green Power voluntarily purchase -Green Power Good Power- Bureau of Energy, Ministry of Economics, issued February 2015”*, Bureau of Energy (BOE) has announced “Green power pilot program” on July 1<sup>st</sup> 2014, allowing businesses and households to voluntarily purchase “accredited green electricity” sourced from renewable energy (mainly solar power and onshore wind power in Taiwan). Green power pilot program started on July 1<sup>st</sup> 2014, expected to last 3 years, and it is designed to be reviewed and audited annually. For this pilot program, users buy green power voluntarily from Taipower, who also issues certificate for voluntary users. However, Taipower does not disclose the information about the origin of green power, and thus the users do not know who generates the green power that the users purchase. This is an issue of the system.

#### 2) International Renewable Energy Certificates (I-REC)

According to *“Accounting of Scope 2 emissions – Technical notes for companies reporting on climate change on behalf of investors & supply chain members 2015”*, I-REC is recognized the world-wide standardized attribute tracking certificate system, that is considered as appropriate for the purpose of tracking and voluntary corporate disclosure of renewable electricity. The details are as follows:

*“I-REC is a voluntary initiative with local governmental support working to spread the principles of energy attribute tracking systems, worldwide, to promote a consistent and verifiable electricity product. It is the initiative’s intention to provide a client-oriented system that allows simple electricity tracking options to the end-user. I-REC allows for transparent and reliable consumer claims when purchasing renewable electricity in locations that traditionally did not have this option. As such, the energy attribute tracking standard created by I-REC is intended for regions without an existing or reliable energy attribute tracking certificate meaning I-REC is currently limited to locations outside the US, EU/EEA, or Australia. Additional exemptions to this rule may be determined as the standard develops.”*

*“I-REC allows consumers to purchase any available renewable resources without discriminating based upon the criteria of the production station. This allows the consumer to purchase products based upon their own internal company objectives. I-REC is*

*currently active in Taiwan, Turkey and Israel although the principles are easily expanded to other countries and regions. I-REC also publishes annual residual mix figures for the locations where there has been active I-REC issuance and consumption the year before.”*

Considering the above-mentioned green power schemes in Taiwan, the power purchase agreement and the amendment of both Chunan and Dapong wind farms were reviewed, and no evidence was found which shows question in double counting on any RECs or the other green power premium scheme (except FIT system in Taiwan) applied by the GS Project. As a result, it is confirmed that the PP sincerely provided a declaration (in the Monitoring Report) in writing that states no RECs are being issued for the project under consideration for Gold Standard VERs, and it is considered reasonable.

#### **4. Technical review**

The technical review was conducted on 16/01/2015 according to the submission of a draft Verification and Certification Report prepared by the verification team. The report is approved after the resolution of CARs/CLs, which were raised by the technical reviewer.

#### **5. Conclusion**

JQA concludes that the monitoring report is revised and corrected adequately reflecting the CARs and CLs raised by the DOE.

## 6. Verification opinion

JQA has performed the 2nd periodic verification of emission reductions achieved by the GS Project “Miaoli 49.8MW Wind Farm Project” (GS-931; registered on 03/07/2012) under the contract with South Pole Carbon Asset Management Ltd. The verification covers the monitoring period from 03/07/2012 to 02/07/2014.

Verification is the periodic independent review and *ex-post* determination by the DOE of emission reductions from anthropogenic emissions sources of GHGs that have occurred as a result of the registered GS project activity during the monitoring period. JQA has performed the verification of the registered GS Project as per GS Requirements/toolkit to check whether the GS Project is implemented and operated in accordance with the registered Passport, its revised monitoring plan, and the applied monitoring methodologies/tools. The verification process includes the desk review of the relevant documents, on-site assessment including data cross-check and site observation, resolution of CARs and CLs, preparation of Draft Verification Report, internal quality control and the final approval of Verification and Certification Report.

Through the verification process, no post registration change of the registered project activities is identified.

Through the resolution of 2 CARs and 4 CLs raised in this verification, JQA has confirmed that the GS Project is implemented and operated in accordance with the registered Passport/PDD and the monitoring plan which comply with the monitoring methodologies ACM0002 (Ver.11). The GHG emission reductions stated in the revised GS-MR (Ver. 6.0) and the revised ER calculation spreadsheet (Ver. 4) are transparently and correctly calculated throughout the 2nd monitoring period by applying these methodologies.

As a result of verification, JQA has determined that the emission reductions achieved in the 2nd monitoring period between 03/07/2012 and 02/07/2014 by the registered GS Project activity “Miaoli 49.8MW Wind Farm Project” are as follows and are free from material errors, omissions or misstatements with a reasonable level of assurance:

|                     |                            |
|---------------------|----------------------------|
| Baseline emissions  | 188,909 tCO <sub>2</sub> e |
| Project emissions   | 0 tCO <sub>2</sub> e       |
| Emission reductions | 188,909 tCO <sub>2</sub> e |

25/08/2015

Tadayuki Yano



Senior Executive

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# GS VER VERIFICATION CHECKLIST

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South Pole Carbon Asset Management Ltd.

## **Miaoli 49.8MW Wind Farm Project**

GS931

Project No. JQA- C0267

25/08/2015



Japan Quality Assurance Organization

## Appendix A

### Requirements\_&\_Rules

No.

- 1 Gold Standard Requirements Version 2.1
- 2 Gold Standard Toolkit 2.1
- 3 CDM validation and verification standard, Version 07.0  
(CDM-EB65-A04-STAN)
- 4 Glossary: CDM terms, Version 07.0  
(CDM-EB07-A04-GLOS)
- 5 The Gold Standard Sustainable Development Checklist for Wind  
Annex G under Gold Standard Version 2.2
- 10 ACM0002 Version 11.0 “Consolidated baseline methodology for grid-connected electricity generation from renewable sources”
- 11 Tool to calculate the emission factor for an electricity system
- 12 Tool for the demonstration and assessment of additionality
- 19 Others

## Appendix A

### Remarks

- MoV : Means of Verification
- DR : Desk review refers to CARs/CLs/FARs found out through the desk review for the Monitoring Report/Version 1.0 (completed on 31/08/2014) and Monitoring Report/Version 4.0 (completed on 03/02/2015) taking the background documents related to the requirements for verification into account.
- OA : On-site Assessment
- CAR : Corrective Action Request, raised if one of the following occurs:
- (a) Non-compliance with the monitoring plan, the methodology or the standardized baseline are found in monitoring and reporting and has not been sufficiently documented by the project participants, or if the evidence provided to prove conformity is insufficient;
  - (b) Modifications to the implementation, operation and monitoring of the registered project activity has not been sufficiently documented by the project participants;
  - (c) Mistakes have been made in applying assumptions, data or calculations of emission reductions that will impact the quantity of emission reductions;
  - (d) Issues identified in a FAR during validation to be verified during verification or previous verification(s) have not been resolved by the project participants.
- CL : Clarification Request, raised if information is insufficient or not clear enough to determine whether the applicable CDM requirements have been met.
- FAR : Forward Action Request, raised during verification for actions if the monitoring and reporting require attention and/or adjustment for the next verification period.
- NA : Not Applicable to the project activity
- : Pending at the time of the checklist preparation

**Table 1 Requirements for Verification of Carbon monitoring and CARs/CLs/FARs requested by the verification team**

| Seq. No. | Req. No. | Requirements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Means of verification                                                                                                                                                                                                                                                                                                                                                 | Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Draft Conc. | Final Conc. |
|----------|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|
|          |          | <b>9.2. General verification approach</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |             |             |
| 9.2_01   | 3        | 253. The DOE shall make publicly available the monitoring report received from the project participants in accordance with the Project cycle procedure. Unless the Board has agreed to grant an exception, a DOE shall not perform verification functions on a project activity for which it has performed the function of validation/registration.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                       | It is requested to clarify the completion date of uploading both the initial monitoring report and the draft workplan onto GS Registry for the commencement of the verification.                                                                                                                                                                                                                                                                                                                                                                                         | CL1         | OK          |
| 9.2_02   | 3        | 257. In addition to the monitoring documentation the DOE shall review:<br>(a) The registered PDD and the monitoring plan, including any approved revised monitoring plan and/or changes from the registered PDD, and the corresponding validation opinion;<br>(b) The validation report;<br>(c) Previous verification reports, if any;<br>(d) The applied monitoring methodology and; where applicable, the applied standardized baseline;<br>(e) The monitoring report to verify that it is as per the standardized format; <sup>33</sup><br>(f) Any other information and references relevant to the project activities emission reductions (e.g. IPCC reports, data on electricity generation in the national grid or laboratory analysis and national regulations);<br><br>33 See EB 54 report, annex 34, where the CDM Executive Board has provided a standardized format for the monitoring report to improve consistency in reporting of the implementation and monitoring of the project activity by project participants. | The DOE shall apply standard auditing techniques to assess the quality of the information, including but not limited to:<br>(a) Desk review (DR),<br>(b) On-site assessment (OA),                                                                                                                                                                                     | The following documents are available during the verification, and have been reviewed by the DOE:<br>(a) The registered PDD (Ver. 6, issued on 14/03/2012)<br>(b) The validation report (Report No.TWN11006GS, Bureau Veritas Certification Holding SAS, issued on 01/05/2012)<br>(c) The 1st verification report (Report No.BVC/TWN-VR/0005/2012, Bureau Veritas Certification Holding SAS, issued on 23/09/2014)<br>(d) ACM0002 Ver.11<br>(e) The monitoring report (Ver.1.0 issued on 14/10/2014)<br><br>Therefore, this check item is closed.                        | OK          | OK          |
| 9.2_03   | 3        | 258. In addition to reviewing the monitoring documentation, the DOE shall determine whether the project participants have addressed the FARs identified during validation or previous verification(s).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                       | Through the review of the validation report and the previous verification report, it is confirmed that all the CARs and CLs raised during the validation and the previous verification were closed and no remaining issues were left.                                                                                                                                                                                                                                                                                                                                    | OK          | OK          |
|          |          | <b>9.4.1. Compliance of the project implementation with the registered project design document (9.4. Verification of compliance)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |             |             |
| 9.4.1_01 | 3        | 271. The DOE shall identify any concerns related to the conformity of the actual project activity and its operation with the registered project design document and determine whether:<br><br>(a) The implementation and operation of the project activity has been conducted in accordance with the description contained in the registered PDD; or                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 272. The DOE shall, by means of an on-site visit, assess that all physical features of the project activity in the registered PDD are in place and that the project participants have operated the project activity as per the registered PDD or any approved revised PDD. If an on-site visit is not conducted, the DOE shall justify the rationale of the decision. | According to the monitoring report, the Implementation status is as follows;<br>- Registration date<br>- Starting date of construction :20/05/2005<br>- Starting date of operation:10/02/2006<br>- Specific monitoring period: 03/07/2012-02/07/2014<br><br>The Project started construction on 20 May 2005 and started operation on 10 February 2006. The Project has been registered under Gold Standard (Ver. 2.1) on 03 July 2012.<br><br>Actual operation of the current project activity is cross-checked through observation at the OA with satisfactory results. | OK          | OK          |

**Table 1 Requirements for Verification of Carbon monitoring and CARs/CLs/FARs requested by the verification team**

| Seq. No. | Req. No. | Requirements                                                                                                                                                                                                                                                                                                                                         | Means of verification                                                                                                                                                                                                                                                                                                                                                 | Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Draft Conc. | Final Conc. |
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| 9.4.1_02 | 3        | 271. The DOE shall identify any concerns related to the conformity of the actual project activity and its operation with the registered project design document and determine whether:<br><br>(a) The implementation and operation of the project activity has been conducted in accordance with the description contained in the registered PDD; or | 272. The DOE shall, by means of an on-site visit, assess that all physical features of the project activity in the registered PDD are in place and that the project participants have operated the project activity as per the registered PDD or any approved revised PDD. If an on-site visit is not conducted, the DOE shall justify the rationale of the decision. | The wind farm is comprised of 25 wind turbines in two separate areas of Miaoli County: Dapong Wind Farm located in Houlong Township, which comprises twenty-one 2000 kW Enercon E-70 E4 wind turbines, and Chunan Wind Farm located in Chunan Township, which comprises three 2000 kW Enercon E-70 E4 turbines, and one 1800 kW Enercon E-70 E4 turbine, for a total of 49.8MW.<br><br>The actual installed capacity of wind turbines above is confirmed by checking the nameplates at the site. It is also confirmed through the interview with the PO that there is no change of equipment between the 1st and the 2nd monitoring period. The results of the physical inspection for the actual installed capacity of the wind turbines are summarized in the table (please see the sheet named "Values to be verified").                                                                                                                                                                                 | OK          | OK          |
| 9.4.1_03 | 3        | 271. The DOE shall identify any concerns related to the conformity of the actual project activity and its operation with the registered project design document and determine whether:<br><br>(a) The implementation and operation of the project activity has been conducted in accordance with the description contained in the registered PDD; or | 272. The DOE shall, by means of an on-site visit, assess that all physical features of the project activity in the registered PDD are in place and that the project participants have operated the project activity as per the registered PDD or any approved revised PDD. If an on-site visit is not conducted, the DOE shall justify the rationale of the decision. | It is confirmed that there is no on-site generator for emergency use (fuel consumption) installed in the project site.<br><br>A connection point (especially with regard to monitoring system) of the other neighbouring wind farms is confirmed at the OA. Total number of 21 turbines in Dapong site (11 WTG in north and 10 WTG in south) are connected to the Tung Ho Steel Substation, where the electricity delivered/consumed by the Project is monitored and recorded automatically, through 22.8KV underground cables, then connected to the step-up transformer to 161 kV Taipower grid. The turbines in Chunan site (4 units) are directly connected to Taipower grid at Shanjia substation, where the monitoring results of the electricity delivered/consumed by the Project is recorded manually by Taipower's technicians, through 22.8KV underground cables. Therefore, it is confirmed by the OA that the actual connection of wind turbines to the grid complies with the registered PDD. | OK          | OK          |
| 9.4.1_04 | 3        | 271. The DOE shall identify any concerns related to the conformity of the actual project activity and its operation with the registered project design document and determine whether:<br><br>(a) The implementation and operation of the project activity has been conducted in accordance with the description contained in the registered PDD; or | 272. The DOE shall, by means of an on-site visit, assess that all physical features of the project activity in the registered PDD are in place and that the project participants have operated the project activity as per the registered PDD or any approved revised PDD. If an on-site visit is not conducted, the DOE shall justify the rationale of the decision. | There are two measuring equipments (Dapong site and Chunan site) used for this project activity. It is confirmed that these two electricity monitoring meters are properly in place and operation, and the results of physical inspection are summarized in the table (please see the sheet named "Values to be verified").                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | OK          | OK          |
| 9.4.1_05 | 3        | 271. The DOE shall identify any concerns related to the conformity of the actual project activity and its operation with the registered project design document and determine whether:<br><br>(a) The implementation and operation of the project activity has been conducted in accordance with the description contained in the registered PDD; or | 272. The DOE shall, by means of an on-site visit, assess that all physical features of the project activity in the registered PDD are in place and that the project participants have operated the project activity as per the registered PDD or any approved revised PDD. If an on-site visit is not conducted, the DOE shall justify the rationale of the decision. | As other general information of the project activity, the DOE is confirm the following information through the interview with the project participant and relevant documents.<br><br>- The Project was developed by Miaoli Wind Co. (hereafter referred to as "Miaoli Wind") which was owned by Macquarie International Infrastructure Fund Limited (MIIF), which complies with the registered PDD.<br>- The operational manager is Mr. Hal Falls<br>- Miaoli Wind is currently owned by Emerging Markets Infrastructure Fund (EMIF), which is not stated in the registered PDD.<br><br>It was confirmed through interview with the PO that MIIF sold Miaoli Wind Farm to EMIF in 2013. Therefore, it is requested to clarify who is the current project participant(s) accordingly.                                                                                                                                                                                                                        | CL4         | OK          |

**Table 1 Requirements for Verification of Carbon monitoring and CARs/CLs/FARs requested by the verification team**

| Seq. No.                                                                                                                                                                     | Req. No. | Requirements                                                                                                                                                                                                                                                                                                                                                       | Means of verification                                                                                                                                                                                                                                                                                                                                                                                             | Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Draft Conc. | Final Conc. |
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| 9.4.1_06                                                                                                                                                                     | 3        | 271. The DOE shall identify any concerns related to the conformity of the actual project activity and its operation with the registered project design document and determine whether:<br><br>(a) The implementation and operation of the project activity has been conducted in accordance with the description contained in the registered PDD; or               | 272. The DOE shall, by means of an on-site visit, assess that all physical features of the project activity in the registered PDD are in place and that the project participants have operated the project activity as per the registered PDD or any approved revised PDD. If an on-site visit is not conducted, the DOE shall justify the rationale of the decision.                                             | It was described in the initial MR that the total ER generated through this second periodic monitoring period 03 July 2012 to 02 July 2014 is 189,876 tCO <sub>2</sub> e, which is approximately 28.71% lower than the estimated amount of ER as stated in the PDD (total ex-ante ERs from 03/07/2012-02/07/2014: 266,334.00 tCO <sub>2</sub> e).<br><br>After the revision of the total ER calculation, it is confirmed that the finalized ER is still lower than the estimated amount of ER as stated in the PDD. Therefore, it is requested to clarify any aspect that caused a decrease of the ERs for the monitoring period, comparing to the estimate.                                                                                                                                                                                       | OK          | OK          |
| 9.4.1_07                                                                                                                                                                     | 3        | 271. The DOE shall identify any concerns related to the conformity of the actual project activity and its operation with the registered project design document and determine whether:<br><br>(b) Any deviation or the proposed or actual changes in the implementation or operation of the project activity comply with the requirements of the Project Standard. | 272. The DOE shall, by means of an on-site visit, assess that all physical features of the project activity in the registered PDD are in place and that the project participants have operated the project activity as per the registered PDD or any approved revised PDD. If an on-site visit is not conducted, the DOE shall justify the rationale of the decision.                                             | It is confirmed that no deviation or the proposed or actual changes in the implementation or operation of the project activity is observed for the monitoring period.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | OK          | OK          |
| <b>9.4.2. Compliance of the monitoring plan with the monitoring methodology including applicable tool(s) and the standardized baseline (9.4. Verification of compliance)</b> |          |                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |             |             |
| 9.4.2_01                                                                                                                                                                     | 3,10     | 274. The DOE shall determine whether the monitoring plan of the project activity is in accordance with the applied methodology including applicable tool(s) and, where applicable, the applied standardized baseline.                                                                                                                                              | 275. The DOE shall determine whether the project implementation is in accordance with the provisions of the registered PDD and/or an approved revised PDD.                                                                                                                                                                                                                                                        | In the monitoring report, the following information on the monitoring plan is provided.<br>- The quantity of electricity generation supplied by the project plant/unit to the grid and the quantity of electricity consumption of the project plant/unit from the grid are continuously monitored,<br>- Meter reading records will be crosschecked with the electricity receipts.<br>- The electricity meters will undergo maintenance/calibration according to Taiwan national standards (based on The Weight and Measures Act, Regulation no. CNMV 46, 'Technical Specification for Verification and Inspection of Electricity Meters')<br>- In addition, electricity receipt is kept for cross reference as per ACM0002.<br><br>It is confirmed that the monitoring plan complies with the provisions of the registered PDD and ACM0002 Ver.11. | OK          | OK          |
| 9.4.2_02                                                                                                                                                                     | 3,10     | 274. The DOE shall determine whether the monitoring plan of the project activity is in accordance with the applied methodology including applicable tool(s) and, where applicable, the applied standardized baseline.                                                                                                                                              | 276. For monitoring aspects that are not specified in the methodology and, where applicable, the standardized baseline, particularly in the case of small-scale methodologies (e.g. additional monitoring parameters, monitoring frequency and calibration frequency), the DOE should bring to the attention of the Board issues which may enhance the level of accuracy and completeness of the monitoring plan. | The specification of electricity meter complies with The Weight and Measures Act, Regulation no. CNMV 46, 'Technical Specification for Verification and Inspection of Electricity Meters'. The accuracy class of the electricity meters used for the project activity is 0.5 (120-480V2.5A), which is in line with the official standard error for electricity meter (MOF) at $\pm 0.5\%$ . The official period of validity for the electronic electricity meter in this Project is determined as 8 years. Taipower's calibration procedures are in accordance with those governed by the Bureau of Standards, Metrology and Inspection, Ministry of Economic Affairs, Taiwan R.O.C.<br><br>It is confirmed that the monitoring frequency and calibration frequency of the electricity meters are in accordance with ACM0002 Ver.11.               | OK          | OK          |
| <b>9.4.3. Compliance of monitoring activities with the registered monitoring plan (9.4. Verification of compliance)</b>                                                      |          |                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |             |             |

**Table 1 Requirements for Verification of Carbon monitoring and CARs/CLs/FARs requested by the verification team**

| Seq. No. | Req. No. | Requirements                                                                                                                                                                                                                                                           | Means of verification                                                                                                                                                                                                  | Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Draft Conc. | Final Conc. |
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| 9.4.3_01 | 3        | 278. The DOE shall determine whether the monitoring of parameters related to the GHG emissions reductions in the project activity has been implemented in accordance with the monitoring plan contained in the registered PDD or any accepted revised monitoring plan. | 279. The DOE shall determine whether:<br>(a) The monitoring plan has been properly implemented and followed by the project participants;                                                                               | Through the review of the relevant documentation and monitoring data as well as the on-site visit, it is confirmed that the monitoring has been properly implemented in accordance with the monitoring plan during this monitoring period.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | OK          | OK          |
| 9.4.3_02 | 3        | 278. The DOE shall determine whether the monitoring of parameters related to the GHG emissions reductions in the project activity has been implemented in accordance with the monitoring plan contained in the registered PDD or any accepted revised monitoring plan. | 279. The DOE shall determine whether:<br>(b) All parameters stated in the monitoring plan and relevant Board decisions have been monitored and updated as applicable, including:<br>(i) Project emission parameters;   | As per ACM0002, the project emission for Green field renewable energy (including wind farm) project activities is zero (PEy = 0).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | OK          | OK          |
| 9.4.3_03 | 3        | 278. The DOE shall determine whether the monitoring of parameters related to the GHG emissions reductions in the project activity has been implemented in accordance with the monitoring plan contained in the registered PDD or any accepted revised monitoring plan. | 279. The DOE shall determine whether:<br>(b) All parameters stated in the monitoring plan and relevant Board decisions have been monitored and updated as applicable, including:<br>(ii) Baseline emission parameters; | <p>The quantity of electricity generation supplied by the project plant/unit to the grid and the quantity of electricity consumption of the project plant/unit from the grid have been continuously monitored. The amount of the net electricity generated from Miaoli Wind for the monitoring period was calculated in the initial monitoring report as follows:<br/> <math>E_{Ge,y} - E_{Gi,y} = 265,932,505 \text{ kWh}</math></p> <p>However, it was confirmed through cross-checking ER calculation spreadsheet that some of the calculation formulas are not in accordance with the following calculation approach, which has been justified at the 1st verification:</p> <p>"For electricity export, the results of daily average electricity export of relevant transacted month multiplied by certain days (25 days in the first month and 6 days in the last month) have been cross-checked with Turbine Generation Continuous Measurement Records, and the lower values of which have been adopted in the ER calculation. For electricity import, the whole month consumption of the first and last transacted months have been adopted in the ER calculation."</p> <p>Accordingly, the DOE conducted a cross-checking of all the monitoring data spreadsheet (including but not limited to the following spreadsheets), and the recalculation of the amount of the net electricity for the monitoring period resulted in a different result from 265,932,505 kWh.</p> <ul style="list-style-type: none"> <li>- Dapong Production Meter</li> <li>- Dapong Production Receipt</li> <li>- Chunan Production Receipt</li> <li>- Monthly Summary</li> </ul> <p>Therefore, it is requested to recalculate the amount of the net electricity generated from Miaoli Wind for the monitoring period, and to correct it in accordance with the above-mentioned approach.</p> | CAR1        | OK          |
| 9.4.3_04 | 3        | 278. The DOE shall determine whether the monitoring of parameters related to the GHG emissions reductions in the project activity has been implemented in accordance with the monitoring plan contained in the registered PDD or any accepted revised monitoring plan. | 279. The DOE shall determine whether:<br>(b) All parameters stated in the monitoring plan and relevant Board decisions have been monitored and updated as applicable, including:<br>(iii) Leakage parameters;          | As stated in methodology ACM0002, leakage calculation and monitoring for this kind of activity is not considered.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | OK          | OK          |

**Table 1 Requirements for Verification of Carbon monitoring and CARs/CLs/FARs requested by the verification team**

| Seq. No. | Req. No. | Requirements                                                                                                                                                                                                                                                           | Means of verification                                                                                                                                                                                                                                                                                                                                                                                       | Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Draft Conc. | Final Conc. |
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| 9.4.3_05 | 3        | 278. The DOE shall determine whether the monitoring of parameters related to the GHG emissions reductions in the project activity has been implemented in accordance with the monitoring plan contained in the registered PDD or any accepted revised monitoring plan. | 279. The DOE shall determine whether:<br><br>(b) All parameters stated in the monitoring plan and relevant Board decisions have been monitored and updated as applicable, including:<br>(iv) Management and operational system: the responsibilities and authorities for monitoring and reporting are in accordance with the responsibilities and authorities stated in the monitoring plan.                | It was explained by the PO that Emerging Markets Infrastructure Fund (EMIF), an investment holding company, owns the project owner (Miaoli Wind Co., Ltd, "Miaoli Wind"), and the following entities have been involved in operation and maintenance of Miaoli Wind:<br><br>1) Taiwan Power Company (Taipower)<br>- to which Miaoli Wind has connected to deliver the electricity<br>— State-run, largest utility in Taiwan<br>— Obligated under regulations to purchase energy from renewable sources<br><br>2) Enercon GmbH<br>— The supplier of wind turbines<br><br>3) SolVent GmbH<br>— Operations and maintenance (O&M) service provider<br>— A wholly owned subsidiary of Enercon GmbH<br><br>Miaoli Wind subcontracts O&M of the wind turbines to the subcontractor (SolVent), and personnel responsible for O&M is managed and trained by SolVent. During the site visit, the verification team had a field interview with SolVent's technicians, who were at work for O&M services, and confirmed the following information:<br>- At least 4 to 6 technicians have been assigned in a field work for the O&M on a regular basis, and two more are involved in case of emergency.<br>- A frequency of a preiodic maintenance for a wind turbine is four times per year, and it takes two days per unit (thus total 200 days for 25 units per year).<br>- As for technical troubleshooting procedures, the technicians of SolVent usually can receive email notice from automatic emergency alert system in case of malfunctioning and/or an accident happened, so that they can arrive at the site in trouble immediately. The same email notice is also sent to the operation | OK          | OK          |
| 9.4.3_06 | 3        | 278. The DOE shall determine whether the monitoring of parameters related to the GHG emissions reductions in the project activity has been implemented in accordance with the monitoring plan contained in the registered PDD or any accepted revised monitoring plan. | 279. The DOE shall determine whether:<br><br>(c) The equipment used for monitoring is in accordance with section 9.4.4 (Compliance with the calibration frequency requirements for measuring instruments) below and is controlled and calibrated in accordance with the monitoring plan, the applied methodology, the Board guidance, local/national standards, or as per the manufacturer's specification; | The electricity meters has been controled and caribrated according to Taiwan national standards (based on The Weight and Measures Act, Regulation no. CNMV 46, 'Technical Specification for Verification and Inspection of Electricity Meters')                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | OK          | OK          |
| 9.4.3_07 | 3        | 278. The DOE shall determine whether the monitoring of parameters related to the GHG emissions reductions in the project activity has been implemented in accordance with the monitoring plan contained in the registered PDD or any accepted revised monitoring plan. | 279. The DOE shall determine whether:<br><br>(d) Monitoring results are consistently recorded as per approved frequency;                                                                                                                                                                                                                                                                                    | The monitoring date from electricity meters has been recorded by the PO and Taipower on monthly basis, and the electricity transaction notes (ETN) including both electricity amount exported and imported has been provided by Taipower monthly. The following records are confirmed:<br><br>- Meter reading records (MRR)<br>- Purchase note for production (PN)<br>- Electricity transaction notes for consumption (ETN)<br>- Payment history of consumption<br>- Continuous measurement records of WTG                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | OK          | OK          |

**Table 1 Requirements for Verification of Carbon monitoring and CARs/CLs/FARs requested by the verification team**

| Seq. No.                                                                                                                         | Req. No. | Requirements                                                                                                                                                                                                                                                                                                     | Means of verification                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Draft Conc. | Final Conc. |
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| 9.4.3_08                                                                                                                         | 3        | 278. The DOE shall determine whether the monitoring of parameters related to the GHG emissions reductions in the project activity has been implemented in accordance with the monitoring plan contained in the registered PDD or any accepted revised monitoring plan.                                           | 279. The DOE shall determine whether:<br><br>(e) Quality assurance and quality control procedures have been applied in accordance with the monitoring plan or the revised monitoring plan.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | It is confirmed that information flow (from data generation, aggregation, to recording, calculation and reporting) is implemented appropriately in accordance with the PO's monitoring management, including the monitoring system by the subcontractor of WTG operation and maintenance.<br><br>It was explained by the PO that<br><input type="checkbox"/> Taiwan Power Company (Taipower)<br>— State-run, largest utility in Taiwan<br>— Obligated under regulations to purchase energy from renewable sources<br>— Generates the majority of Taiwan's energy from coal, oil, liquefied natural gas, nuclear and hydroelectric sources<br><input type="checkbox"/> Enercon GmbH<br>— Third largest supplier of wind turbines in the world with 10,000 wind turbines installed in over 30 countries<br><input type="checkbox"/> SolVent GmbH<br>— Operations and maintenance (O&M) service provider<br>— A wholly owned subsidiary of Enercon GmbH                                                                                                                                                                                                                                                                                                                                                                | OK          | OK          |
| <b>9.4.4. Compliance with the calibration frequency requirements for measuring instruments (9.4. Verification of compliance)</b> |          |                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |             |             |
| 9.4.4_01                                                                                                                         | 3        | 282. The DOE shall determine whether the calibration of those measuring equipments that have an impact on the claimed emission reductions is conducted by the project participants at a frequency specified in the applied monitoring methodology, the applied standardized baseline and/or the monitoring plan. | 283. If, during verification of a certain monitoring period, the DOE identifies that the calibration has been delayed and the calibration has been implemented after the monitoring period in consideration (i.e. the results of delayed calibration are available), the DOE may conclude its verification, provided the following conservative approach is adopted in the calculation of emission reductions:<br>(a) Applying the maximum permissible error <sup>38</sup> of the instrument to the measured values taken during the period between the scheduled date of calibration and the actual date of calibration, if the results of the delayed calibration do not show any errors in the measuring equipment, or if the error is smaller than the maximum permissible error; or<br>(b) Applying the error identified in the delayed calibration test, if the error is beyond the maximum permissible error of the measuring equipment.<br><br>38 The maximum permissible errors of all the measuring instruments are specified by the respective manufacturers as part of their technical specifications. | There are two measuring equipments used for this project activity.<br>The specification of electricity meter complies with The Weight and Measures Act, Regulation no. CNMV 46, 'Technical Specification for Verification and Inspection of Electricity Meters'. The accuracy class of the electricity meters used for the project activity is 0.5 (120-480V2.5A), which is in line with the official standard error for electricity meter (MOF) at $\pm 0.5\%$ . The official period of validity for the electronic electricity meter in this Project is determined as 8 years. Taipower's calibration procedures are in accordance with those governed by the Bureau of Standards, Metrology and Inspection, Ministry of Economic Affairs, Taiwan R.O.C.<br>The calibration report of each electricity meter has been provided to the DOE.<br><br>It is confirmed through interviews with the PO that the calibrations of the electricity meters have been implemented in accordance with the monitoring plan, and there were no errors and no delayed calibration occurred during this monitoring period. The following documents are verified:<br>- Technical specification for verification and inspection of electricity meters (the Weight and Measures Act, Regulation No. CNMV 46)<br>- Calibration report | OK          | OK          |
| 9.4.4_02                                                                                                                         | 3        | 282. The DOE shall determine whether the calibration of those measuring equipments that have an impact on the claimed emission reductions is conducted by the project participants at a frequency specified in the applied monitoring methodology, the applied standardized baseline and/or the monitoring plan. | 284. The DOE shall confirm that the error has been applied:<br>(a) In a conservative manner, such that the adjusted measured values of the delayed calibration shall result in fewer claimed emission reductions;<br>(b) For all measured values taken during the period between the scheduled date of calibration and the actual date of calibration.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | It is confirmed that the calibrations of the electricity meters have been implemented in accordance with the monitoring plan, and there were no errors and no delayed calibration occurred during this monitoring period.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | OK          | OK          |

**Table 1 Requirements for Verification of Carbon monitoring and CARs/CLs/FARs requested by the verification team**

| Seq. No. | Req. No. | Requirements                                                                                                                                                                                                                                                                                                    | Means of verification                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Comment                                                                                                                                                                                                                                                                                                                                                                                                                        | Draft Conc. | Final Conc. |
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| 9.4.4_03 | 3        | 282. The DOE shall determine whether the calibration of those measuring equipments that have an impact on the claimed emission reductions is conducted by the project participants at a frequency specified in the applied monitoring methodology, the applied stadardized baseline and/or the monitoring plan. | 285. In cases where the results of the delayed calibration are not available, or the calibration has not been conducted at the time of verification, the DOE, prior to finalizing verification, shall request the project participants to conduct the required calibration and shall determine whether the project participants have calculated the emission reductions conservatively using the approach mentioned in paragraph 283 above.                                                                                                                                                                                  | It is confirmed that the calibrations of the electricity meters have been implemented in accordance with the monitoring plan, and there were no errors and no delayed calibration occured during this monitoring period.                                                                                                                                                                                                       | OK          | OK          |
| 9.4.4_04 | 3        | 282. The DOE shall determine whether the calibration of those measuring equipments that have an impact on the claimed emission reductions is conducted by the project participants at a frequency specified in the applied monitoring methodology, the applied stadardized baseline and/or the monitoring plan. | 286. In cases where the DOE determines that it is not possible for the project participants to conduct the calibration at a frequency specified by either the applied methodology, the applied standardized baseline, guidance provided by the Board, and/or the registered monitoring plan due to reasons beyond the control of project participants, <sup>39</sup> the DOE, shall follow the requirements for post registration changes in section 9.5 of this Standard.<br><br>39 For example, due to the contractual terms between the project participant and purchasing/selling entities.                              | It is confirmed that the calibrations of the electricity meters have been implemented in accordance with the monitoring plan, and there were no errors and no delayed calibration occured during this monitoring period.                                                                                                                                                                                                       | OK          | OK          |
| 9.4.4_05 | 3        | 282. The DOE shall determine whether the calibration of those measuring equipments that have an impact on the claimed emission reductions is conducted by the project participants at a frequency specified in the applied monitoring methodology, the applied stadardized baseline and/or the monitoring plan. | 287. In cases where neither the appplied monitoring methodology, where applicable, the applied stadardized baseline nor the monitoring plan specify any requirements for calibration frequency for measuring equipments, the DOE shall determine whether the equipments are calibrated either in accordance with the specifications of the local/national standards, or as per the manufacturers specification. If neither local/national standards nor the manufacturers specification are available, international standards may be used. Refer to appendix 1 for an illustrative example to apply the above requirements. | The calibration frequency defined in the monitoring plan and the actual implementation of such plan comly with the AMS0002 Ver.11 which requires calibration according to relevant industry standards.                                                                                                                                                                                                                         | OK          | OK          |
|          |          | <b>9.4.5. Assessment of data and calculation of emission reductions (9.4. Verification of compliance)</b>                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                |             |             |
| 9.4.5_01 | 3        | 289. The DOE shall assess the data and calculations of GHG emission reductions achieved by/resulting from the project activity by the application of the selected approved methodology and, where applicable, the selected standardized baseline.                                                               | 290. The DOE shall determine whether:<br>(a) A complete set of data for the specified monitoring period is available.<br>If only partial data are available because activity levels or non-activity parameters have not been monitored in accordance with the registered monitoring plan, the DOE shall either raise a CAR for the project participants to comply with the requirements of appendix 1 of the Project standard or submit a request for deviation prior to submitting the request for issuance, if appropriate;                                                                                                | It is confirmed that a omplete set of data for the monitoring period are available at the verification, including:<br><br>- ER calculation spreadsheet, and the supplementary calculation spreadsheet (if any)<br>- Meter reading records (MRR)<br>- Purchase note for production (PN)<br>- Electricity transaction notes for consumption (ETN)<br>- Payment history of consumption<br>- Continuous measurement records of WTG | OK          | OK          |

**Table 1 Requirements for Verification of Carbon monitoring and CARs/CLs/FARs requested by the verification team**

| Seq. No. | Req. No. | Requirements                                                                                                                                                                                                                                      | Means of verification                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Draft Conc. | Final Conc. |
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| 9.4.5_02 | 3        | 289. The DOE shall assess the data and calculations of GHG emission reductions achieved by/resulting from the project activity by the application of the selected approved methodology and, where applicable, the selected standardized baseline. | 290. The DOE shall determine whether:<br>(b) Information provided in the monitoring report has been cross-checked with other sources such as plant logbooks, inventories, purchase records, laboratory analysis;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | The monitoring data from electricity meters has been recorded by the PO and Taipower on monthly basis, and the electricity transaction notes (ETN) including both electricity amount exported and imported has been provided by Taipower monthly.<br><br>MRR, ETN, PN, and the other supplemental records have been verified. The information flow of continuous measurement recording of WTG are cross-checked through interviews with TPC senior specialist, in order to confirm as to whether any emergency events had happened during the monitoring period                                                                                                                                                                                                                                                                                                                                                                                                                                                              | OK          | OK          |
| 9.4.5_03 | 3        | 289. The DOE shall assess the data and calculations of GHG emission reductions achieved by/resulting from the project activity by the application of the selected approved methodology and, where applicable, the selected standardized baseline. | 290. The DOE shall determine whether:<br>(c) Calculations of baseline emissions, and project activity emissions and leakage, as appropriate, have been carried out in accordance with the formulae and methods described in the monitoring plan, the applied methodology, where applicable, the applied standardized baseline.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | It is confirmed through the verification that the transparency of calculation formula (in the ER calculation spreadsheet) is properly maintained for baseline emissions, project emissions, emission reduction, and leakage.<br><br>$BE_y = EG_{PJ,y} * EF_{grid,CM,y}$ $EG_{PJ,y} = EG_{e,y} - EG_{i,y}$ $PE_y = 0$ $LE = 0$<br>Based on methodology ACM0002, the emission reductions are calculated below:<br>$ER_y = BE_y - PE_y - LE = BE_y = EF_{grid,CM,y} * EG_{PJ,y}$<br>Therefore, it is confirmed that the above-mentioned calculation is in accordance with the monitoring plan and the applied methodology.                                                                                                                                                                                                                                                                                                                                                                                                      | OK          | OK          |
| 9.4.5_04 | 3        | 289. The DOE shall assess the data and calculations of GHG emission reductions achieved by/resulting from the project activity by the application of the selected approved methodology and, where applicable, the selected standardized baseline. | 290. The DOE shall determine whether:<br>(d) Any assumptions used in emission calculations have been justified;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | It is confirmed that any assumptions have not been applied for emission reductions calculation for the monitoring period. Therefore, this check item is closed as OK.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | OK          | OK          |
| 9.4.5_05 | 3        | 289. The DOE shall assess the data and calculations of GHG emission reductions achieved by/resulting from the project activity by the application of the selected approved methodology and, where applicable, the selected standardized baseline. | 290. The DOE shall determine whether:<br>(e) Appropriate emission factors, <sup>40</sup> IPCC default values and other reference values have been correctly applied.<br><br>40 The Board emphasized that in order to ensure an accurate determination of the ex post grid emission factor during the issuance stage, the project participants should endeavour to use the data vintage for year (y) in which the project generation occurs and report it in the monitoring report submitted to the DOE for verification. If, at the time of the submission of the monitoring report to the DOE, the data vintage from year (y) is not available and data from year (y-1) or (y-2) is being used, the DOE shall, during verification, assess whether more recent data has become publicly available and shall, if appropriate, raise a Corrective Action Request to project participants to incorporate the more recent data into the calculation of grid emission factor. | The emission factor of the Taipower Grid is calculated ex-ante in the registered PDD and used for this monitoring period.<br><br>$EF_{grid,OM,y} = 0.733 \text{ tCO}_2\text{e/MWh}$ $EF_{grid,BM,y} = 0.657 \text{ tCO}_2\text{e/MWh}$ $W_{OM} = 0.75, W_{BM} = 0.25$ Therefore, $EF_{grid,CM,y} = 0.714 \text{ tCO}_2\text{e/MWh}$<br>It is confirmed that the emission factor 0.714 tCO <sub>2</sub> e/MWh has been correctly applied in the calculation of the emission reductions. Meanwhile, it is confirmed that EGPJ,y should be revised (See CAR1), and thus it is requested to correct the results of ER emission reductions in the initial monitoring report.<br><br>As a result, the emission reductions for the monitoring period is calculated, based on the recalculation results of the amount of the net electricity generated from Miaoli Wind for the monitoring period, as:<br>$ER_y = EF_{grid,CM,y} * EGPJ,y = 0.714 \text{ tCO}_2\text{e/MWh} * 264,578,385\text{kWh} = 188,909 \text{ tCO}_2\text{e}$ | CAR1        | OK          |

**Table 1 Requirements for Verification of Carbon monitoring and CARs/CLs/FARs requested by the verification team**

| Seq. No. | Req. No. | Requirements                                                                                                                                                                                                                                      | Means of verification                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Comment                                                                                                                                                                                                  | Draft Conc. | Final Conc. |
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| 9.4.5_06 | 3        | 289. The DOE shall assess the data and calculations of GHG emission reductions achieved by/resulting from the project activity by the application of the selected approved methodology and, where applicable, the selected standardized baseline. | 290. The DOE shall determine whether:<br>(f) For a registered CDM project activity using an approved stadardized baseline that stadardizes baseline emissions, the standardized value(s) of the parameter(s) was (were) applied using the correct version of the applied stadardized baseline in accordation with the Project standard.                                                                                                                                                                                            | This check item is not applicable for the project since the registered project does not apply any standardized baselines.                                                                                | NA          | NA          |
|          |          | <b>9.5.1. Temporary deviations from the registered monitoring plan, monitoring methodology or standardized baseline (9.5. Post registration changes)</b>                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                          |             |             |
| 9.5.1_01 | 3        | 296. The DOE shall determine whether there are deviations from the registered monitoring plan, the applied methodology and/or the applied standardized baseline.                                                                                  | 297. If the DOE identifies that the project participants have deviated from the registered monitoring plan, the applied methodology, and/or the applied standardized baseline, and where the provisions of appendix 1 of the Project standard do not apply, the DOE shall seek prior approval from the Board with respect to the acceptability of the deviations in accordance with the Project cycle procedure.                                                                                                                   | It is confirmed through the interview with the PO and also observed during the site visit that there is no temporary deviation during the monitoring period, and thus this check item is closed as OK.   | OK          | OK          |
| 9.5.1_02 | 3        | 296. The DOE shall determine whether there are deviations from the registered monitoring plan, the applied methodology and/or the applied standardized baseline.                                                                                  | 298. The DOE shall determine whether the deviation is likely to lead to a reduction in the accuracy of the calculation of emission reductions. In cases where the DOE considers that the deviation will lead to a reduction in the accuracy of the calculation of emission reductions, the DOE shall request the project participants to apply conservative assumptions or discount factors to the calculations to the extent required to ensure that emission reductions will not be over-estimated as a result of the deviation. | It is confirmed through the interview with the PO and also observed during the site visit that there is no temporary deviation during the monitoring period. Therefore, this check item is closed as OK. | OK          | OK          |
| 9.5.1_03 | 3        | 296. The DOE shall determine whether there are deviations from the registered monitoring plan, the applied methodology and/or the applied standardized baseline.                                                                                  | 299. For cases where a deviation from the monitoring plan may be applicable to the monitoring period under verification, and part of the subsequent monitoring period, the DOE shall verify the exact period to which the deviation applies.                                                                                                                                                                                                                                                                                       | It is confirmed through the interview with the PO and also observed during the site visit that there is no temporary deviation during the monitoring period, and thus this check item is closed as OK.   | OK          | OK          |
|          |          | <b>9.5.2. Corrections (9.5. Post registration changes)</b>                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                          |             |             |
| 9.5.2_01 | 3        | 302. The DOE shall verify that any corrections to project information or parameters fixed at validation, as described in the registered PDD, made by project participants in a revised PDD comply with the requirements of the Project standard.  | 303. If the DOE identifies that the project participants have made corrections to project information or parameters determined at validation, the DOE shall determine whether:<br>(a) The corrected information is an accurate reflection of actual project information; and/or<br>(b) The corrected parameters are in accordance with the applied methodology, the monitoring plan and/or the applied standardized baseline.                                                                                                      | It is confirmed through the interview with the PO and also observed during the site visit that there are no corrections observed in the monitoring period. Therefore, this check item is closed as OK.   | OK          | OK          |
|          |          | <b>9.5.3. Changes to the start date of the crediting period (9.5. Post registration changes)</b>                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                          |             |             |
|          |          | <b>9.5.4. Permanent changes from the registered monitoring plan, monitoring methodology or stadardized baseline(9.5. Post registration changes)</b>                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                          |             |             |

**Table 1 Requirements for Verification of Carbon monitoring and CARs/CLs/FARs requested by the verification team**

| Seq. No. | Req. No. | Requirements                                                                                                                                                 | Means of verification                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Comment                                                                                                                                                                                                         | Draft Conc. | Final Conc. |
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| 9.5.4_01 | 3        | 307. The DOE shall verify whether there are permanent changes from the registered monitoring plan, the applied methodology and/or the standardized baseline. | 308. The DOE shall determine whether the changes to the monitoring plan contained in the registered PDD proposed by the project participants are in compliance with the applied methodology and, where applicable, the applied standardized baseline and do not reduce the level of accuracy of the monitoring compared with the requirements contained in the registered monitoring plan.                                                                                                                                                                                                                                                              | It is confirmed through the interview with the PO and also observed during the site visit that there are no permanent changes from registered monitoring plan or applied methodology for the monitoring period. | OK          | OK          |
| 9.5.4_02 | 3        | 307. The DOE shall verify whether there are permanent changes from the registered monitoring plan, the applied methodology and/or the standardized baseline. | 309. In cases where the proposed changes refer to a later version of the applied methodology and/or the applied standardized baseline in the registered PDD, the DOE shall determine whether the application of any later version of the applied methodology, any applicable tool(s) and/or the applied standardized baseline does not impact the conservativeness of the monitoring and verification process, including the related emission reduction calculations.                                                                                                                                                                                   | It is confirmed through the interview with the PO and also observed during the site visit that there are no permanent changes from registered monitoring plan or applied methodology for the monitoring period. | OK          | OK          |
| 9.5.4_03 | 3        | 307. The DOE shall verify whether there are permanent changes from the registered monitoring plan, the applied methodology and/or the standardized baseline. | 310. If the DOE identifies that the project participants are unable to implement the monitoring plan contained in the registered PDD and it will not be possible to monitor the registered CDM project activity in accordance with a monitoring plan that would comply with the applied methodology, any applicable tool(s), and, where applicable, the applied standardized baseline or the relevant provisions of appendix 1 of the Project standard, the DOE shall request guidance from the Board concerning the acceptability of the permanent changes in accordance with the section on post registration changes in the Project cycle procedure. | It is confirmed through the interview with the PO and also observed during the site visit that there are no permanent changes from registered monitoring plan or applied methodology for the monitoring period. | OK          | OK          |
| 9.5.4_04 | 3        | 307. The DOE shall verify whether there are permanent changes from the registered monitoring plan, the applied methodology and/or the standardized baseline. | 311. The DOE shall determine whether the permanent changes are likely to lead to a reduction in the accuracy of the calculation of emission reductions. In cases where the DOE considers that the permanent changes will lead to a reduction in the accuracy of the calculation of emission reductions, the DOE shall request the project participants to apply conservative assumptions or discount factors to the calculations to the extent required to ensure that emission reductions will not be over-estimated as a result of the permanent change.                                                                                              | It is confirmed through the interview with the PO and also observed during the site visit that there are no permanent changes from registered monitoring plan or applied methodology for the monitoring period. | OK          | OK          |
|          |          | <b>9.5.5. Changes to the project design of a registered project activity (9.5. Post registration changes)</b>                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                 |             |             |

**Table 1 Requirements for Verification of Carbon monitoring and CARs/CLs/FARs requested by the verification team**

| Seq. No. | Req. No. | Requirements                                                                                                                          | Means of verification                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Comment                                                                                                                                                                                       | Draft Conc. | Final Conc. |
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| 9.5.5_01 | 3        | 314. The DOE shall determine whether there are proposed or actual changes to the project design of a registered CDM project activity. | 315. If the DOE identifies that the project design in the implementation or operation of the project activity does not conform with the description contained in the registered PDD or the relevant provisions of appendix 1 of the Project standard, the DOE shall request guidance from the Board concerning the acceptability of the proposed or actual changes in accordance with the section on post registration changes in the Project cycle procedure.                                                                                                                                                                                                                                                     | It is confirmed through the interview with the PO and also observed during the site visit that there is no change to project design of registered project activity for the monitoring period. | OK          | OK          |
| 9.5.5_02 | 3        | 314. The DOE shall determine whether there are proposed or actual changes to the project design of a registered CDM project activity. | 316. In case of actual changes, the DOE shall, by means of an on-site visit and review of the submitted revised PDD by the project participants, which describes the nature and extent of the actual changes, determine whether this description accurately reflects the implementation, operation and monitoring of the modified project activity.                                                                                                                                                                                                                                                                                                                                                                | It is confirmed through the interview with the PO and also observed during the site visit that there is no change to project design of registered project activity for the monitoring period. | OK          | OK          |
| 9.5.5_03 | 3        | 314. The DOE shall determine whether there are proposed or actual changes to the project design of a registered CDM project activity. | 317. The DOE shall conduct an on-site inspection to assess the impacts of the actual changes on the compliance of the monitoring plan, the level of accuracy of the monitoring activity, the applied monitoring methodology including applicable tool(s) and/or, where applicable, the applied standardized baseline.                                                                                                                                                                                                                                                                                                                                                                                              | It is confirmed through the interview with the PO and also observed during the site visit that there is no change to project design of registered project activity for the monitoring period. | OK          | OK          |
| 9.5.5_04 | 3        | 314. The DOE shall determine whether there are proposed or actual changes to the project design of a registered CDM project activity. | 318. The DOE shall, by means of reviewing the revised PDD against applicable additionality and methodological requirements, determine whether the proposed or actual changes would adversely affect the conclusions of the validation report of the registered PDD with regard to:<br>(a) Additionality of the project activity;<br>(b) Scale of the project activity;<br>(c) Applicability and application of the approved baseline methodology and, where applicable, the approved standardized baseline under which the project activity has been registered; or<br>(d) The compliance of the monitoring plan with the applied monitoring methodology and, where applicable, the applied standardized baseline. | It is confirmed through the interview with the PO and also observed during the site visit that there is no change to project design of registered project activity for the monitoring period. | OK          | OK          |
| 9.5.5_05 | 3        | 314. The DOE shall determine whether there are proposed or actual changes to the project design of a registered CDM project activity. | 319. If the proposed or actual changes affect the additionality of the project activity then the DOE shall confirm that:<br>(a) In the case of investment analysis, project participants have only modified the key parameters in the original spreadsheet calculations affected by the proposed or actual changes to the project activity;<br>(b) In the case where only barriers have been claimed to demonstrate additionality, project participants have demonstrated that the barriers are still valid under the new circumstances.                                                                                                                                                                           | It is confirmed through the interview with the PO and also observed during the site visit that there is no change to project design of registered project activity for the monitoring period. | OK          | OK          |

**Table 1 Requirements for Verification of Carbon monitoring and CARs/CLs/FARs requested by the verification team**

| Seq. No. | Req. No. | Requirements                                                                                                                          | Means of verification                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Comment                                                                                                                                                                                       | Draft Conc. | Final Conc. |
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| 9.5.5_06 | 3        | 314. The DOE shall determine whether there are proposed or actual changes to the project design of a registered CDM project activity. | 320. The following applies to a registered CDM project activity using an approved standardized baseline that standardizes additionality instead of paragraph 319 above: If the proposed or actual changes affect the additionality of the project activity then the DOE shall confirm that the project activity complies with the positive list of the applied standardized baseline in the registered PDD.                                                                                                                                                                                                                                                                                                           | It is confirmed through the interview with the PO and also observed during the site visit that there is no change to project design of registered project activity for the monitoring period. | OK          | OK          |
| 9.5.5_07 | 3        | 314. The DOE shall determine whether there are proposed or actual changes to the project design of a registered CDM project activity. | 321. The DOE shall confirm that the applied methodology including applied tools and/or the applied standardized baseline do not impact the conservativeness of the monitoring and verification process and the related emission reduction calculations in case where :<br>(a) The proposed or actual changes impact the implementation of the project activity;<br>(b) The original methodology and/or the original standardized baseline would no longer be applicable; and<br>(c) The project participant applies:<br>(i) A later version of the methodology and/or the standardized baseline; or<br>(ii) Another methodology and/or another standardized baseline that is(are) applicable to the project activity. | It is confirmed through the interview with the PO and also observed during the site visit that there is no change to project design of registered project activity for the monitoring period. | OK          | OK          |
| 9.5.5_08 | 3        | 314. The DOE shall determine whether there are proposed or actual changes to the project design of a registered CDM project activity. | 322. The DOE shall assess whether the revised PDD complies with:<br>(a) The applied methodology, tools and/or standardized baseline;<br>(b) Any later version of the methodology and/or standardized baseline; or<br>(c) The requirements of another methodology and/or another standardized baseline that is(are) applicable to the project activity.                                                                                                                                                                                                                                                                                                                                                                | It is confirmed through the interview with the PO and also observed during the site visit that there is no change to project design of registered project activity for the monitoring period. | OK          | OK          |

**Table 2 Requirements for Verification of GS Sustainability monitoring and CARs/CLs/FARs requested by the verification team**

| ID No. | Req. No. | Requirements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Guidance | Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Draft Conc. | Final Conc. |
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|        |          | T.4.1 Monitoring GHG Reductions and Sustainable Development                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |             |
| 1      | 2        | <p>The Gold Standard can only issue premium quality labels (for CERs, ERUs) or VERs if the project has realised emission reductions and has contributed to sustainable development. Both results have to be presented in monitoring reports that are verified by a DOE/AIE.</p> <ul style="list-style-type: none"> <li>- CDM or JI monitoring conform PDD</li> <li>- GS monitoring report conform to sustainability monitoring plan in Passport</li> </ul>                                                                                                                                                                                                                                                             | -        | <p>The DOE verifies through the verification that the monitoring results provided in the monitoring report has met the Gold Standard requirements.</p>                                                                                                                                                                                                                                                                                                                                                            | OK          | OK          |
| 2      | 2        | <p>The GHG emission reductions resulting from the project have to be monitored according to the monitoring plan of the PDD; this will give the amount of credits to be issued. The sustainability impact of the project should be monitored according to the sustainability monitoring report. The monitoring report does not have a fixed format; however it must contain at a minimum:</p> <ul style="list-style-type: none"> <li>- Monitoring table from the PDD and Passport;</li> <li>- Data entry sheets of self-monitored parameters;</li> <li>- Remarks on the monitoring process used;</li> <li>- Current status of the parameters in the table;</li> <li>- Other data sources to substantiate the</li> </ul> | -        | <p>The monitoring report contains the following items.</p> <ul style="list-style-type: none"> <li>- Monitoring table from the PDD and Passport;</li> <li>- Data entry sheets of self-monitored parameters;</li> <li>- Remarks on the monitoring process used;</li> <li>- Current status of the parameters in the table;</li> <li>- Other data sources to substantiate the claims;</li> </ul> <p>It is confirmed that the monitoring report provides necessary information in accordance with the requirement.</p> | OK          | OK          |
|        |          | T.4.3 DOE Opens an Account in the Registry                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |             |             |
| 3      | 2        | To begin the verification process the DOE must open an account in the Registry if the DOE have not already done so.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Markit   | The DOE have opened an account in the Registry prior to the beginning of the verification process.                                                                                                                                                                                                                                                                                                                                                                                                                | --          | OK          |

**Table 2 Requirements for Verification of GS Sustainability monitoring and CARs/CLs/FARs requested by the verification team**

| ID No. | Req. No. | Requirements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Guidance                                                                                                                                                                                                                                                                                                        | Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Draft Conc. | Final Conc. |
|--------|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|
|        |          | T.4.4 Upload Verification Workplan                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |             |             |
| 4      | 2        | For each project being verified the DOE must prepare a workplan for the verification process and upload this onto the Registry. The workplan must contain the elements, which are stated in the toolkit.                                                                                                                                                                                                                                                                                                                              | Makit                                                                                                                                                                                                                                                                                                           | The DOE prepared the workplan for the verification process including the required elements provided in the toolkit. It was submitted to GS Registry via email on 18/11/2014.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | OK          | OK          |
|        |          | T.4.5 Start Verification Process                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |             |             |
| 5      | 2        | At the start of the verification either the DOE or AIE can, after a completeness check, upload the carbon and sustainability monitoring reports onto the Registry together with the supporting documents. Alternatively the project participants can do this.                                                                                                                                                                                                                                                                         | Markit                                                                                                                                                                                                                                                                                                          | The monitoring report has been uploaded onto the Registry by the PP on 19/12/2014.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | CL1         | OK          |
| 6      | 2        | The verification will need to result in a verification report or reports. The verifier bases verification report(s) on the monitoring plans of the PDD and Passport and reports on:<br>- Emission reductions;<br>- Leakage;<br>- Changes to the key sustainable development indicators;<br>- Achievement and implementation of mitigation/compensation measures, according to the success indicators as established in the monitoring plan(s).<br>- Responses by project participants to the grievances raised by local stakeholders. | Check<br>- Changes to the key sustainable development indicators;<br>- Achievement and implementation of mitigation/compensation measures, according to the success indicators as established in the monitoring plan(s).<br>- Responses by project participants to the grievances raised by local stakeholders. | The DOE assessed whether the monitoring results comply with the PDD and Passport. The verification report includes the verification outcome on the emission reductions and sustainability monitoring including current status of sustainability development (SD) indicators and the grievances raised by local stakeholders.<br><br>The current status of the sustainability monitoring on the each SD indicators are provided in the monitoring report and discussed in other sections of the verification report separately. For confirmation of the information on any grievances raised by local stakeholders, it is confirmed through interviews with local residents, who are living in Baishatun village near Dapong Wind Farm, with satisfactory results. Therefore, this check item is closed. | OK          | OK          |

**Table 2 Requirements for Verification of GS Sustainability monitoring and CARs/CLs/FARs requested by the verification team**

| ID No. | Req. No. | Requirements                                                                                                                                                                                                                                                                           | Guidance | Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Draft Conc. | Final Conc. |
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| 7      | 2        | See the followings to define whether this can be combined in one report and for short naming of reports.<br>- CDM or JI verification report conform PDD<br>- GS verification report with sections:<br>- Verification opinion<br>- Carbon verification<br>- Sustainability verification | -        | As the project is a registered GS VER project, the DOE prepares a GS verification report with verification opinion, carbon verification and sustainability verification.                                                                                                                                                                                                                                                                                                                                                                                                                                             | --          | OK          |
| 8      | 2        | These verification reports do not have to follow a fixed template; The DOE can find a suggested outline for the verification reports in Gold Standard Annex K.                                                                                                                         | -        | The DOE prepares the verification report in accordance with the suggested outline provided in Gold Standard Annex K, as follows:<br>- Summary<br>- Abbreviations<br>- Objective and Scope (of the verification activity)<br>- Methodology of verification (basis of the verification activity e.g. requirements, regulations, document review and on-site visit)<br>- GHG emission reduction monitoring check (compliance with the monitoring plan and Gold Standard conservativeness principle)<br>- Sustainability monitoring check (compliance with the Sustainability monitoring plan)<br>- Verification Opinion | --          | OK          |
|        |          | T.4.6 Verification Guidelines                                                                                                                                                                                                                                                          |          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |             |             |
| 9      | 2        | The Gold Standard verification for CDM and JI projects shall be conducted at the same time and in the same time periods as the verification under the regular CDM or JI project cycle.                                                                                                 | -        | This requirement is not applicable for the project that is under a GS VER project cycle.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | OK          | OK          |

**Table 2 Requirements for Verification of GS Sustainability monitoring and CARs/CLs/FARs requested by the verification team**

| ID No. | Req. No. | Requirements                                                                                                                                                         | Guidance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Comment                                                                                                                                                                                                                                                                                                                                                                                                                          | Draft Conc. | Final Conc. |
|--------|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|
| 10     | 2,1      | The DOE may verify selected samples of the monitoring plan only and will justify any such selection in the verification report(s).<br>- Project Eligibility Criteria | General eligibility requirements (III.a.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | It is confirmed through the verification that the project contributes to sustainable development and result in real, measurable and verifiable permanent emission reductions.                                                                                                                                                                                                                                                    | --          | OK          |
| 11     | 2,1      | The DOE may verify selected samples of the monitoring plan only and will justify any such selection in the verification report(s).<br>- Project Eligibility Criteria | Eligible project location (III.b.)<br>-Any host country or state<br>-In host countries with a cap on GHG emissions, issued GS VERs need to be backed up by allowances or other denominated units reflecting emission reductions.<br>-For project activities located in a country that ratified the Kyoto Protocol, any AAUs can be used for this purpose.<br>-PPs need to provide the Gold Standard Foundation with an official approval from the relevant local authorities stating that an equivalent amount of allowances will be | The DOE confirms through the desk review and the on-site visit that the project has been implemented in Taiwan R.O.C. and the status of Taiwan in terms of her ratification of the Kyoto Protocol and her cap-and-trade regulation has not been changed since the registration of the project.<br><br>Thus it is confirmed that the project has met the eligibility criteria for project location during this monitoring period. | OK          | OK          |

**Table 2 Requirements for Verification of GS Sustainability monitoring and CARs/CLs/FARs requested by the verification team**

| ID No. | Req. No. | Requirements                                                                                                                                                         | Guidance                                                                                                                                        | Comment                                                                                                                                                                                                                                                                                                                                                                                                                       | Draft Conc. | Final Conc. |
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| 12     | 2,1      | The DOE may verify selected samples of the monitoring plan only and will justify any such selection in the verification report(s).<br>- Project Eligibility Criteria | Eligible project gases (III.c.)<br>-Carbon Dioxide (CO <sub>2</sub> ),<br>Methane (CH <sub>4</sub> ) and/or<br>Nitrous Oxide (N <sub>2</sub> O) | The DOE confirms through the desk review and the on-site visit that the project has displaced part of the electricity supplied by the national grid, Taipower grid ("TPCG"), which is currently dominated by fossil fuel-fired power plants, and the project has reduced CO <sub>2</sub> emissions.<br><br>It is confirmed that the project has met the eligibility criteria for project gases during this monitoring period. | OK          | OK          |
| 13     | 2,1      | The DOE may verify selected samples of the monitoring plan only and will justify any such selection in the verification report(s).<br>- Project Eligibility Criteria | Eligible project types (III.d.)<br>- Renewable Energy Supply<br>- End-use Energy Efficiency Improvement                                         | The DOE confirms through the desk review and the on-site visit that the project activity has supplied the renewable energy by a 49.8MW Wind Farm.<br><br>It is confirmed that the project has met the eligibility criteria for project types during this monitoring period.                                                                                                                                                   | OK          | OK          |
| 14     | 2,1      | The DOE may verify selected samples of the monitoring plan only and will justify any such selection in the verification report(s).<br>- Project Eligibility Criteria | Eligible project scale (III.e.)<br>- 'large-scale'<br>- 'small-scale'<br>- 'micro-scale'                                                        | The DOE confirms through the desk review and the on-site visit that the total emission reductions generated through this monitoring period 03/07/2012 to 02/07/2014 is 188,909 tCO <sub>2</sub> e, thus it is a large scale project.<br><br>It is confirmed that the project has met the eligibility criteria for project scale during this monitoring period.                                                                | OK          | OK          |
| 15     | 2,1      | The DOE may verify selected samples of the monitoring plan only and will justify any such selection in the verification report(s).<br>- Project Eligibility Criteria | Eligible methodologies for project activities (III.f.)<br>- UNFCCC CDM methodology<br>- GS VER methodology                                      | It is confirmed that an UNFCCC CDM methodology ACM0002 Ver.11 is applied to this project, thus the project has met the eligibility criteria for methodologies during this monitoring period.                                                                                                                                                                                                                                  | OK          | OK          |

**Table 2 Requirements for Verification of GS Sustainability monitoring and CARs/CLs/FARs requested by the verification team**

| ID No. | Req. No. | Requirements                                                                                                                                                         | Guidance                                                                                                                                                                                                                                                                                                                                                                                                                                | Comment                                                                                                                                                                                                                                                                    | Draft Conc. | Final Conc. |
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| 16     | 2,1      | The DOE may verify selected samples of the monitoring plan only and will justify any such selection in the verification report(s).<br>- Project Eligibility Criteria | Official Development Assistance (ODA) funding (III.g.)                                                                                                                                                                                                                                                                                                                                                                                  | It is confirmed that Taiwan is not an OECD member, and no ODA is provided to the projects in Taiwan, thus the project has met the eligibility criteria for ODA funding during this monitoring period.                                                                      | OK          | OK          |
| 17     | 2,1      | The DOE may verify selected samples of the monitoring plan only and will justify any such selection in the verification report(s).<br>- Project Eligibility Criteria | Project involvement in other certification or emissions trading schemes (III.i.)                                                                                                                                                                                                                                                                                                                                                        | It is confirmed that this project is not involved in other certification or emission trading schemes, thus the project has met the eligibility criteria for involvement in other certification or emission trading schemes during this monitoring period.                  | OK          | OK          |
| 18     | 2,1      | The DOE may verify selected samples of the monitoring plan only and will justify any such selection in the verification report(s).<br>- Additionality Assessment     | Gold Standard CDM and JI project activities (VI.c.)<br>-Gold Standard CDM and JI project activities, of whatever scale and type, are required to use a UNFCCC-approved additionality tool to demonstrate project additionality.<br>-Gold Standard VER project activities, of whatever scale and type, are required to use either a UNFCCC-approved or a Gold Standard-approved additionality tool to demonstrate project additionality. | Through the desk review and the on-site visit, it is confirmed that there is no change on the additionality and baseline of this project.<br>It is confirmed that the project has met the eligibility criteria for additionality assessment during this monitoring period. | OK          | OK          |

**Table 2 Requirements for Verification of GS Sustainability monitoring and CARs/CLs/FARs requested by the verification team**

| ID No. | Req. No. | Requirements                                                                                                                                                      | Guidance                                                                                                            | Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Draft Conc. | Final Conc. |
|--------|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|
| 19     | 2,1      | The DOE may verify selected samples of the monitoring plan only and will justify any such selection in the verification report(s).<br>- Sustainability Assessment | Sustainability monitoring plan (VII.d.)<br>- Monitoring parameters (VII.d.2.) and non-neutral indicators (VII.d.3.) | <p>In accordance with the sustainability monitoring plan, the indicator "Air quality" is roughly monitored via the Project's electricity generation with reference to the atmospheric pollution emissions associated with the fossil fuel-based grid electricity generation in the region. Calculation is done according to the national grid's announcement related to its emissions of sulfur oxides (SOx) and nitrogen oxides (NOx). According to Taipower's latest announcement, an average of 328 kg of Sox and 337 kg of NOx are generated for every GWh electricity produced in 2012, and an average of 302 kg of SOx and 327 kg of NOx are generated for every GWh electricity produced in 2013-2014. The total net generation within this monitoring period is 62.7635 GWh in 2012, and 203.1690 GWh in 2013-2014. Based on this data, the proposed project abated approximately 81.94 tons SOx and 87.59 tons NOx during the monitoring period.</p> <p>Through the review of Taipower official website, it is confirmed that the above monitoring result is appropriate and correct. However, it is requested to correct the calculation of "Air quality" parameters in accordance with the revised ERs.</p> | CAR2        | OK          |

**Table 2 Requirements for Verification of GS Sustainability monitoring and CARs/CLs/FARs requested by the verification team**

| ID No. | Req. No. | Requirements                                                                                                                                                      | Guidance                                                                                                            | Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Draft Conc. | Final Conc. |
|--------|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|
| 20     | 2,1      | The DOE may verify selected samples of the monitoring plan only and will justify any such selection in the verification report(s).<br>- Sustainability Assessment | Sustainability monitoring plan (VII.d.)<br>- Monitoring parameters (VII.d.2.) and non-neutral indicators (VII.d.3.) | In accordance with the sustainability monitoring plan, the indicator "Quantitative employment and income generation" is monitored by checking the employment contract to specify number of permanent employees of the project owner and the labor insurance list from Labor Insurance Bureau to indicate the salary levels.<br>The project activity generates employment of 2 persons during the operational period. The project owner provides Labor Insurance for the staffs as required by the national regulations (Labor Standards Act, etc.). Hal Falls has been receiving a salary since October 01,2008. Jason Wang has been receiving a salary since November 10, 2011. The salaries both of them are above the required minimum wage in Taiwan.<br><br>Through the review of the labor insurance records and the employment contracts, it is confirmed that the above monitoring result is appropriate and correct. The follow-up | OK          | OK          |

**Table 2 Requirements for Verification of GS Sustainability monitoring and CARs/CLs/FARs requested by the verification team**

| ID No. | Req. No. | Requirements                                                                                                                                                      | Guidance                                                                                                            | Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Draft Conc. | Final Conc. |
|--------|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|
| 21     | 2,1      | The DOE may verify selected samples of the monitoring plan only and will justify any such selection in the verification report(s).<br>- Sustainability Assessment | Sustainability monitoring plan (VII.d.)<br>- Monitoring parameters (VII.d.2.) and non-neutral indicators (VII.d.3.) | <p>As for SD parameter No.3, it is confirmed through the verification that the indicator "Biodiversity" is monitored by the PO through checking the continuous existence of the precaution measures, to order to minimize impact towards plants and birds, in accordance with the sustainability monitoring plan. The verification team confirmed through observation at the OA that the PO has put obstruction lights on the top of the wind turbine nacelles (not every turbine, but approximately two third of 25 wind turbines), for the purpose of avoiding impact on flying birds around the wind farms. It was explained by the PO that the obstruction lights also comply with the obstruction lighting regulation of ICAO (International Civil Aviation Organization)</p> <p>During the site visit, it was also explained by the PO that it is planning to replace the existing obstruction lights (white lights) with new lights (red lights). For cross-check, it is requested to clarify the current status of replacement of obstruction lights. The following documents may be supplemental to verify the SD parameter:</p> <ul style="list-style-type: none"><li>- Payment record of new obstruction lights for replacement of the former obstruction rights</li><li>- Others</li></ul> | CL2         | OK          |

**Table 2 Requirements for Verification of GS Sustainability monitoring and CARs/CLs/FARs requested by the verification team**

| ID No. | Req. No. | Requirements                                                                                                                                                      | Guidance                                                                                                            | Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Draft Conc. | Final Conc. |
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| 22     | 2,1      | The DOE may verify selected samples of the monitoring plan only and will justify any such selection in the verification report(s).<br>- Sustainability Assessment | Sustainability monitoring plan (VII.d.)<br>- Monitoring parameters (VII.d.2.) and non-neutral indicators (VII.d.3.) | In accordance with the sustainability monitoring plan, the indicator "Biodiversity" is monitored by checking the continuous maintenance of the green landscaping at Bantianliao (Haowangjiao).<br>The project owners provided lands that they leased from the Forest Bureau and National Property Bureau for the Houlong Government to set up a tourism park at Haowangjiao and ensured their continuous maintenance during this monitoring period.<br><br>Through observation at the OA,, it is confirmed that the above monitoring result is appropriate and correct through observation at the project site. It is further requested to clarify it by the following documents:<br>- A lease agreement between the PO and Forest Bureau for the property | CL3         | OK          |

**Table 2 Requirements for Verification of GS Sustainability monitoring and CARs/CLs/FARs requested by the verification team**

| ID No. | Req. No. | Requirements                                                                                                                                                                                                                                                                                                            | Guidance                                                                                                                                   | Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Draft Conc. | Final Conc. |
|--------|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|
| 23     | 2,1      | The DOE may verify selected samples of the monitoring plan only and will justify any such selection in the verification report(s).<br>- Sustainability Assessment                                                                                                                                                       | Sustainability monitoring plan (VII.d.)<br>- Mitigation and compensation measures (VII.d.4.)                                               | Through the interview with the local stakeholders, it is confirmed that no resettlement was occurred after the project implementation.<br><br>During the site visit, the DOE had a interview with local residents at a meeting place of a small temple (named Ching Hai Palace), for local community of Dapong village. It was confirmed that the operation manager of the PO has frequently visited the site as part of the site supervision (a few times a week). The manager has also kept a close communication with the local residents neighboring the wind turbine site, and it has positively affected a relationship among them. For instance, the village people sometimes experienced a malfunction of a television set (a reception remains fuzzy on TV programs) due to an electromagnetic wave frequency from wind turbines. The local residents gathering the temple consulted with the manager, and as a result, he decided to contribute to an installation of wiring the meeting place of the temple for cable TV. It was explained by the local residents that the Project has contributed the local development of economy as a whole, because of increasing a number of tourists visiting the village. The tourism park on the hill, where WTG No.19 has been installed, is becoming a good sightseeing spot for both visitors and village people. | OK          | OK          |
| 24     | 2        | It must be kept in mind that a validation can only tell something about a project's likelihood to comply with requirements and to succeed at a certain point in time and under given circumstances. Therefore the validation report(s) will be one of the inputs used for verification of the emission reductions, and: | - Any changes that have occurred since validation and that have an impact on the claimed emission reductions shall therefore be considered | Through the desk review, it is confirmed that there have been no changes having an impact on the claimed emission reductions during this monitoring period. It is cross-checked through the OA.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | OK          | OK          |

**Table 2 Requirements for Verification of GS Sustainability monitoring and CARs/CLs/FARs requested by the verification team**

| ID No. | Req. No. | Requirements                                                                                                                                                                                                                                                                                                            | Guidance                                                                                                                                                                                                                                                                                               | Comment                                                                                                                                                                                                                                                                                                                                                                                                               | Draft Conc. | Final Conc. |
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| 25     | 2        | It must be kept in mind that a validation can only tell something about a project's likelihood to comply with requirements and to succeed at a certain point in time and under given circumstances. Therefore the validation report(s) will be one of the inputs used for verification of the emission reductions, and: | - In addition, the verifier shall check whether any changes occurred that may have an impact on The Gold Standard qualification of the project, particularly with reference to any potential changes in key parameters leading to an overall positive impact on sustainable development of the project | Through the desk review and the OA, it is confirmed that there have been no changes having an impact on the Gold Standard qualification of the project during this monitoring period, except the change of the PP that is described in the registered PDD. It was confirmed through interview with the PO that MIIF sold Miaoli Wind Farm to EMIF in 2013. Therefore, it is requested to correct the PDD accordingly. | CAR1        | OK          |
| 26     | 2        | It must be kept in mind that a validation can only tell something about a project's likelihood to comply with requirements and to succeed at a certain point in time and under given circumstances. Therefore the validation report(s) will be one of the inputs used for verification of the emission reductions, and: | Remaining issues<br>- Pre-feasibility study<br>- Issues raised by the validation report<br>- 8-week registration review period<br>- Issues raised by the 1st verification report<br>- Review for the 1st verification from GS technical expert                                                         | Through the review of the following relevant documents, it is confirmed that there are no remaining issues on this project in terms of the Gold Standard requirements.<br>- Results of 8-week registration review<br>- Validation report<br>- Verification report of the 1st monitoring period                                                                                                                        | OK          | OK          |
|        |          | T.4.7 DOE Site Visit                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                       |             |             |
| 27     | 2        | Under the Gold Standard a site visit is mandatory one of the first two years after the start of project operation, and by default once every three years after that, unless the DOE provide a convincing case for less frequent visits as part of the verification plan.                                                | -                                                                                                                                                                                                                                                                                                      | The on-site visit is conducted during 19-21, November 2014 for the verification of this monitoring period.                                                                                                                                                                                                                                                                                                            | OK          | OK          |

**Table 2 Requirements for Verification of GS Sustainability monitoring and CARs/CLs/FARs requested by the verification team**

| ID No. | Req. No. | Requirements                                                                                                                                                                                                                                                                                                                                              | Guidance                                                                           | Comment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Draft Conc. | Final Conc. |
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| 28     | 2        | During the site visit the DOE have to visit the location of the project activity, which includes a visit to the installation and interviews with responsible personnel during verification.                                                                                                                                                               | Include<br>- a visit to the installation and interviews with responsible personnel | During the on-site visit, the DOE visits to the following locations to ensure a comprehensive assessment of sustainability monitoring and emission reductions. At each locations, the DOE conducts interviews with the stakeholders including the responsible personnel.<br>- Miaoli Wind Farm office in Taipei<br>- Dapong wind farm site<br>- Conference room at a small temple, for local community of Dapong village<br>- Tourist park hill near WTG No.19<br>- Tung Ho steel substation<br>- Chunan substation | OK          | OK          |
| 29     | 2        | The DOE have to verify the monitoring of the sustainable development indicators, which must be submitted at each site visit. This is to better assess the impact of the project and the scoring of the Sustainable development indicators. If you are verifying a CDM or JI project the Gold Standard site visit can coincide with the CDM/JI site visit. | Assess<br>- the monitoring of SD indicators                                        | During the on-site visit, it is verified by the DOE that the monitoring of the sustainable development indicators, which are described in the monitoring report, is implemented appropriately..                                                                                                                                                                                                                                                                                                                     | OK          | OK          |
|        |          | T.4.9 Verification and Certification by DOE                                                                                                                                                                                                                                                                                                               |                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |             |             |
| 30     | 2        | The verification of both the emission reduction and sustainability monitoring reports for the Gold Standard VER projects shall be conducted at the same time.                                                                                                                                                                                             | -                                                                                  | The DOE conducted the verification of both the emission reductions and sustainability monitoring reports at the same time.                                                                                                                                                                                                                                                                                                                                                                                          | --          | OK          |
| 31     | 2        | Project developers can choose the date and period of verification, however the verification report must specify which credits go to which vintage.                                                                                                                                                                                                        | -                                                                                  | The DOE specifies the monitoring period as 03/07/2012-02/07/2014 in the verification report.                                                                                                                                                                                                                                                                                                                                                                                                                        | --          | OK          |
|        |          | T.4.12 Deliverables Chapter 4                                                                                                                                                                                                                                                                                                                             |                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |             |             |

**Table 2 Requirements for Verification of GS Sustainability monitoring and CARs/CLs/FARs requested by the verification team**

| ID No.                                                                 | Req. No. | Requirements                                                                                                                           | Guidance                                                                                                                                                                                            | Comment                                                                                                                                                                                                                                                                                         | Draft Conc. | Final Conc. |
|------------------------------------------------------------------------|----------|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------|
| 32                                                                     | 2        | (CDM) Carbon monitoring report<br>GS Sustainability monitoring report<br>Verification workplan by DOE<br>Verification report(s) by DOE | -                                                                                                                                                                                                   | The DOE confirms that the following documents are submitted to the Registry as the deliverables of this monitoring period for the GS review.<br>- Monitoring report (for both carbon calculation and GS sustainability)<br>- GS verification workplan by DOE<br>- GS verification report by DOE | --          | OK          |
| The Gold Standard Sustainable Development Checklist for Wind (Annex G) |          |                                                                                                                                        |                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                 |             |             |
| 33                                                                     | 5        | Dust emissions<br>Has the PP ensured that mitigation measures are in place during the evacuation and civil works?                      | Dust Emissions<br>-The DOE to verify the training records of the workers.                                                                                                                           | N/A                                                                                                                                                                                                                                                                                             | NA          | NA          |
| 34                                                                     | 5        | Dust emissions<br>Has the PP ensured that mitigation measures are in place during the evacuation and civil works?                      | Dust Emissions<br>-The DOE to ensure via on-site visit if protective gear is made available to the workers or not. If yes, the DOE should also verify if they are being used by the workers or not. | N/A                                                                                                                                                                                                                                                                                             | NA          | NA          |
| 35                                                                     | 5        | Dust emissions<br>Has the PP ensured that mitigation measures are in place during the evacuation and civil works?                      | Dust Emissions<br>-The DOE to conduct survey/interview with the nearby residents to ensure that there are no problems with respect to the dust suspended in the air.                                | N/A                                                                                                                                                                                                                                                                                             | NA          | NA          |

**Table 2 Requirements for Verification of GS Sustainability monitoring and CARs/CLs/FARs requested by the verification team**

| ID No. | Req. No. | Requirements                                                                                                                                                                                       | Guidance                                                                                                                                                                               | Comment | Draft Conc. | Final Conc. |
|--------|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-------------|-------------|
| 36     | 5        | Worker health and safety<br>Has the PP taken precautions to avoid any occupational health and safety hazards onsite?<br>Does the PP ensure that basic hygiene conditions are in place for workers? | Worker health and safety<br>-The DOE to carry out physical verification of working conditions of labors.                                                                               | N/A     | NA          | NA          |
| 37     | 5        | Worker health and safety<br>Is there an emergency plan incase of accidents?                                                                                                                        | Worker health and safety<br>-The DOE to check emergency preparedness plan                                                                                                              | N/A     | NA          | NA          |
| 38     | 5        | Noise<br>Does the project ensure that there is no impact of noise on fauna?                                                                                                                        | Noise<br>-The DOE to verify the training records of the workers.                                                                                                                       | N/A     | NA          | NA          |
| 39     | 5        | Noise<br>Does the project ensure that there is no impact of noise on fauna?                                                                                                                        | Noise<br>-The DOE to ensure during site visit if protective gear is made available to the workers or not. If yes, DOE should also verify if they are being used by the workers or not. | N/A     | NA          | NA          |
| 40     | 5        | Noise<br>Does the project ensure that there is no impact of noise on fauna?                                                                                                                        | Noise<br>-The DOE to check guidelines to ensure that the noise level during operation of the project is within regulatory limits.                                                      | N/A     | NA          | NA          |
| 41     | 5        | Biodiversity<br>Does the project impact the faunal and floral species in the project location during construction?                                                                                 | Biodiversity<br>-The DOE to carry out physical verification of the practises adopted                                                                                                   | N/A     | NA          | NA          |

**Table 2 Requirements for Verification of GS Sustainability monitoring and CARs/CLs/FARs requested by the verification team**

| <b>ID No.</b> | <b>Req. No.</b> | <b>Requirements</b>                                                                                                                                                                        | <b>Guidance</b>                                                                                                                                    | <b>Comment</b> | <b>Draft Conc.</b> | <b>Final Conc.</b> |
|---------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------|--------------------|
| 42            | 5               | Biodiversity<br>Does the project impact the faunal and floral species in the project location during construction?                                                                         | Biodiversity                                                                                                                                       | N/A            | NA                 | NA                 |
| 43            | 5               | Electromagnetic interference and radiation (EMI)<br>Has the PP taken precautions to ensure that the positioning of the wind turbines does not affect transmission systems in the vicinity? | Electromagnetic interference and radiation (EMI)<br>-The DOE should verify that the operation of the wind turbines is within the regulatory limits | N/A            | NA                 | NA                 |

Table 3: Resolution of CARs and CLs raised during the verification process

| Draft Conc. | CARs / CLs raised by the Verification Team                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Summary of Project Participant Response                                                             | DOE Comments and Conclusion                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Final Conc. |
|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| CAR1        | <p>The quantity of electricity generation supplied by the project plant/unit to the grid and the quantity of electricity consumption of the project plant/unit from the grid have been continuously monitored. The amount of the net electricity generated from Miaoli Wind for the monitoring period was calculated in the initial monitoring report as follows:<br/> <math>E_{Ge,y} - E_{Gi,y} = 265,932,505 \text{ kWh}</math></p> <p>However, it was confirmed through cross-checking ER calculation spreadsheet that some of the calculation formulas are not in accordance with the following calculation approach, which has been justified at the 1st verification:</p> <p>"For electricity export, the results of daily average electricity export of relevant transacted month multiplied by certain days (25 days in the first month and 6 days in the last month) have been cross-checked with Turbine Generation Continuous Measurement Records, and the lower values of which have been adopted in the ER calculation. For electricity import, the whole month consumption of the first and last transacted months have been adopted in the ER calculation."</p> <p>Accordingly, the DOE conducted a cross-checking of all the monitoring data spreadsheet (including but not limited to the following spreadsheets), and the recalculation of the amount of the net electricity generated from Miaoli Wind for the monitoring period resulted in a different result from 265,932,505 kWh.</p> <ul style="list-style-type: none"> <li>- Dapong Production Meter</li> <li>- Dapong Production Receipt</li> <li>- Chunan Production Receipt</li> <li>- Monthly Summary</li> </ul> <p>Therefore, it is requested to recalculate the amount of the net electricity generated from Miaoli Wind for the monitoring period, and to correct it in accordance with the above-mentioned approach. In addition, it is requested that the emission reductions for the monitoring period is recalculated accordingly.</p> | Change in the calculate sheet.                                                                      | <p>It is confirmed that the emission reduction calculation spreadsheet has been revised appropriately and the amount of the net electricity delivered to the grid by Miaoli Wind for the monitoring period has been recalculated correctly. The recalculation of the net electricity results in the following changes:</p> <p><math>E_{G_{PJ,y}} : 265,932,505 \text{ kWh} \rightarrow 264,578.385 \text{ kWh}</math><br/> <math>ER_y : 189,876 \text{ tCO}_2\text{e} \rightarrow 188,909 \text{ tCO}_2\text{e}</math></p> | OK          |
| CAR2        | <p>As for SD indicator No.1, it is confirmed through the review of Taipower official website that the above monitoring result is appropriate and correct. However, it is requested to correct the calculation in accordance with the revised ERs.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Change in the calculate sheet.                                                                      | <p>It is confirmed that the calculation results of SD indicator No.1 (NOx and SOx emission reductions) have been corrected in accordance with the revised ERs. The recalculation of the net electricity results in the following changes:</p> <p>SOx emission reductions : 81.943468 ton <math>\rightarrow</math> 81.5071 ton<br/> NOx emission reductions : 87.58756433 ton <math>\rightarrow</math> 87.1342 ton</p>                                                                                                      | OK          |
| CL1         | <p>It is requested to clarify the completion date of uploading both the initial monitoring report and the draft workplan onto GS Registry for the commencement of the 2nd verification.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Please see attached file "141218 Miaoli 2nd Verification workplan and MR v1 upload.pdf" for record. | <p>It is confirmed that both the initial monitoring report and the draft workplan have been uploaded onto GS Registry, as of 19/12/2014, for the commencement of the 2nd verification.</p>                                                                                                                                                                                                                                                                                                                                 | OK          |

Table 3: Resolution of CARs and CLs raised during the verification process

| Draft Conc. | CARs / CLs raised by the Verification Team                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Summary of Project Participant Response                                                                                                                                                                                                                                               | DOE Comments and Conclusion                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Final Conc. |
|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| CL2         | <p>As for SD indicator No.3, it is confirmed through the verification that the indicator "Biodiversity" is monitored by the PO through checking the continuous existence of the precaution measures, in order to minimize impact towards plants and birds, in accordance with the sustainability monitoring plan. The verification team confirmed through observation at the OA that the PO has put obstruction lights on the top of the wind turbine nacelles (not every turbine, but approximately two third of 25 wind turbines), for the purpose of avoiding impact on flying birds around the wind farms. It was explained by the PO that the obstruction lights also comply with the obstruction lighting regulation of ICAO (International Civil Aviation Organization)</p> <p>During the site visit, it was also explained by the PO that it is planning to replace the existing obstruction lights (white lights) with new lights (red lights). For cross-check of the SD parameter, it is requested to clarify the current status of replacement of obstruction lights through any supplemental documents.</p> | Please see the attached file "FL Quote17" for the order form of new obstruction lights.                                                                                                                                                                                               | It is confirmed that the replacement plan of the obstruction lights has been prepared and the implementation is ongoing. Therefore, this check item is closed.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | OK          |
| CL3         | <p>As for SD indicator No.4, the indicator "Biodiversity" is monitored by checking the continuous maintenance of the green landscaping at Bantianliao (Haowangjiao), in accordance with the sustainability monitoring plan. The project owners provided lands that they leased from the Forest Bureau and National Property Bureau for the Houlong Government to set up a tourism park at Haowangjiao and ensured their continuous maintenance during this monitoring period.</p> <p>Through observation at the OA, it is confirmed that the above monitoring result is appropriate and correct through observation at the project site. It is further requested to clarify it through any supplemental documents.</p>                                                                                                                                                                                                                                                                                                                                                                                                   | Please see the attached file "Holong 2010-2019" for the lease agreement between the PO and Forest Bureau for the property. It is a 9-year lease from 01/04/2010 to 31/03/2019.                                                                                                        | It is confirmed that the lease agreement of state-owned forest land has been concluded between the PO and Forest Bureau for the Property on 10/06/2004, and is valid from 01/04/2010 through 31/03/2019. The agreement allows the PO to use the land for installation and operation of wind turbines, including use of neighbouring pavement, buried cables, and etc. As a result, this check item is closed.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | OK          |
| CL4         | Through the desk review and the OA, it is confirmed that there are no changes having impact on the qualification of Miaoli Wind under Gold Standard during this monitoring period, except the change of the PP that is described in the registered PDD. It was confirmed through interview with the PO that the former investor (MIIF) of Miaoli Wind has sold the project to the current investor (EMIF) in 2013. Therefore, it is requested to clarify who is the current project participant(s) accordingly.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | The Project is currently registered under the name of Miaoli Wind Power Ltd. Therefore, the ownership and control of the Project is now entirely under Miaoli Wind Power Ltd. with its entirety. That is, Miaoli Wind Power Ltd. is the Project Proponent for the registered Project. | <p>It was further clarified by the PP about the concept in GS VER ownership under the GS rules, which are different from CDM, through referring to the following definitions on the Gold Standard Requirement v2.1:</p> <p>"'Project participant' means (a) a Party providing a written approval for a project activity, (b) a private and/or public entity authorized by a Party providing a written approval to participate in a project activity, or (c) for purposes of Gold Standard VER projects, any entity or person that is responsible for, or is working closely with the Project Proponent to carry out, the project activities. Project participants shall be collectively represented by the Project Proponent. On the other hand, 'Project Proponent' means the entity or person submitting a project to the Gold Standard for registration and crediting on behalf of project participants. That is, MIIF may continue to be one of the Project Participants without affecting the provision of Miaoli Wind being Project Proponent."</p> <p>According to the clarification above, it is considered that the finding (MIIF has sold the GS project to EMIF in 2013) is not regarded a change of the PP, who has been described in the registered PDD. Therefore, this check item is closed.</p> | OK          |

Appendix B Reference\_list  
Miaoli 49.8MW Wind Farm Project  
GS931

| No. | Document Title                                                                                                                                                                                                 |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1   | Gold Standard Passport (Ver.8)                                                                                                                                                                                 |
| 2   | Project Design Document (Ver.6)                                                                                                                                                                                |
| 3   | Monitoring Report (Ver.1.0)                                                                                                                                                                                    |
| 4   | Emission Reduction Calculation Spreadsheet (Ver.1)                                                                                                                                                             |
| 5   | Tool to calculate the emission factor for an electricity system (Ver.2)                                                                                                                                        |
| 6   | Tool for the demonstration and assessment of additionality (Version 05.2)                                                                                                                                      |
| 7   | ACM0002 (Ver.11)                                                                                                                                                                                               |
| 8   | Gold Standard Requirements (Ver2.1)                                                                                                                                                                            |
| 9   | Gold Standard Toolkit (Ver2.1)                                                                                                                                                                                 |
| 10  | Validation Report (Report No.TWN11006GS, rev No.01)                                                                                                                                                            |
| 11  | Geographical map of the wind farm site                                                                                                                                                                         |
| 12  | Gold Standard Stakeholder Consultation Report                                                                                                                                                                  |
| 13  | Results of GS registration review                                                                                                                                                                              |
| 14  | Monitoring Report (1st monitoring period) (Ver.1.0)                                                                                                                                                            |
| 15  | Verification Report (1st monitoring period) (Report No.BVC/TWN-VR/0005/2012, rev No.01)                                                                                                                        |
| 18  | Wind energy converter characteristics E-70 E4                                                                                                                                                                  |
| 20  | Air quality: performance of the past 5 years, issued by Taipower                                                                                                                                               |
| 21  | Employment contract of the existing employees (for Hal Falls)                                                                                                                                                  |
| 22  | Labour and health insurance invoice (July 2012 and Sept 2014)                                                                                                                                                  |
| 23  | Technical Specification for Verification and Inspection of Electricity Meters (the Weight and Measures Act, Regulation No. CNMV 46)                                                                            |
| 25  | Calibration report of electricity monitoring meters<br>-Chunan:970158<br>-Dapong:991111                                                                                                                        |
| 26  | Calibrator accreditation certification                                                                                                                                                                         |
| 27  | Electricity purchase notice issued by Taipower                                                                                                                                                                 |
| 28  | Meter reading records (Dapong)                                                                                                                                                                                 |
| 29  | Turbine generation continuous measurement records                                                                                                                                                              |
| 30  | Power purchase agreement between the PO and Taipower for Chunan wind firm (signed on 31/12/2003)                                                                                                               |
| 31  | Approval letter from Ministry of Economic Affairs Taiwan on change of ownership of Miaoli Wind Co., Ltd.                                                                                                       |
| 32  | Contract between Solvent GmbH and PO (Enercon Partner Konzept Agreement)                                                                                                                                       |
| 33  | Meter reading records (Chunan)                                                                                                                                                                                 |
| 34  | Millennium Development Goals (MDGs) and international conventions on human rights, labour standards, environmental protection and anti-corruption                                                              |
| 36  | Electricity transaction note issued by Taipower                                                                                                                                                                |
| 37  | Land Lease agreement between the PO and Forest Bureau                                                                                                                                                          |
| 38  | Turbine maintenance records on the service info portal (SIP) of Enercon                                                                                                                                        |
| 39  | Payment history for electricity consumption in Taipower website                                                                                                                                                |
| 40  | Power purchase agreement between the PO and Taipower for Dapong wind firm (signed on 20/09/2006)                                                                                                               |
| 41  | Amendment to the power purchase contract between the PO and Taipower for Chunan and Dapong wind firm (signed on 09/04/2008)                                                                                    |
| 42  | Rules for registration of a electricity surlier                                                                                                                                                                |
| 43  | Quotation of obstruction light (L810) issued by FLIGHT LIGHT INC.                                                                                                                                              |
| 44  | Revised Monitoring Report (Ver.4.0)                                                                                                                                                                            |
| 45  | Revised Emission Reduction Calculation Spreadsheet (Ver.3)                                                                                                                                                     |
| 46  | Review results of 3-week issuance review period (for the 1st monitoring period)                                                                                                                                |
| 47  | Withholding & non-withholding tax statement (for Hal Falls) (Jan 2012 to Dec 2012)                                                                                                                             |
| 48  | Withholding & non-withholding tax statement (for Jason Wang) (Apr 2011 to Dec 2012)                                                                                                                            |
| 49  | The formulation and adjustment of the minimum wage standard in Taiwan<br>( <a href="http://www.mol.gov.tw/cht/index.php?code=list&amp;ids=157">http://www.mol.gov.tw/cht/index.php?code=list&amp;ids=157</a> ) |