



PERALTA I WIND POWER PROJECT



Document Prepared By LGAI Technological Center, S.A. (Applus+ Certification)

Project Title	<i>Peralta I Wind Power Project</i>
Version	<i>01.1</i>
Report ID	<i>BELL_CDM_2020_URU PERALTA_VCS_VER</i>

Report Title	<i>Peralta I Wind Power Project</i>
Client	<i>Atlantica Sustainable Infrastructure Plc</i>
Pages	<i>45</i>
Date of Issue	<i>12/02/2021</i>
Prepared By	<i>LGAi Technological Center, S.A. (Applus+ Certification)</i>
Contact	<i>Campus UAB – Ronda de la Font del Carme, s/n</i> <i>08193 Bellaterra – Barcelona (Spain)</i>

	Tel.: +34 93 567 20 08 Fax.: +34 93 567 20 01 www.appluscertification.com agustin.calle@applus.com carla.debat@applus.com
Approved By	Mr. Juan Sendín Caballero LGAI Technological Center S.A. (Applus+ Certification) B.U. Managing Director
Work Carried Out By	Lead Auditor: Mr. Marco A. Ratton Auditor: Mr. Agustín Calle Technical Experts: Mr. Marco A. Ratton / Mr. Agustín Calle Technical Reviewer: Mr. Miguel A. Cortés

Summary:

LGAI Technological Center, S.A. (hereinafter referred to as “Applus+ Certification” or the VVB) has been contracted by Atlantica Sustainable Infrastructure Plc on behalf of Palmatir S.A. (hereinafter can be referred to as the Client) to perform the 2nd periodic Verification of GHG Emission Reductions for the project activity: “Peralta I Wind Power Project”, VCS project ID #1349¹ (hereinafter can be referred to as the project activity or PA).

The monitoring period included in the Monitoring Report^{11/} for which this verification applies is: 01/11/2015 to 31/08/2020.

The Peralta I wind farm started its commercial operation on 13/05/2014. The project activity encompasses the development (construction and O&M) of an onshore wind farm. The Peralta I wind farm is located in the Peralta community, Region of Tacuarembó, Uruguay. The project activity is located 280 km north from Montevideo, going along the national road n°. 5. The nearest population centre is the “Caserío Cuchilla de Peralta” located approximately 12 km Northeast of the area of the entrepreneurship. This wind farm consists of 25 wind turbines with 2 MW each, resulting in total installed capacity of 50 MW. The purpose of the project activity is to generate renewable electricity to the national grid of Uruguay. Generated electricity is dispatched to a first power substation located in the wind farm and then dispatched to a power substation called “Cuchilla Peralta” (owned by UTE and where generated electricity is measured) located at 50 m from the first substation. From there generated electricity is transmitted through a 30 km transmission line with 150kV voltage to the “Rincón de Bonete B” power station and then to the “Rincón the Bonete” power station where generated electricity is finally dispatched to the grid.

¹ <https://registry.terra.org/app/projectDetail/VCS/1349>

By doing so, it is expected to reduce GHG emissions from baseline by 91,705 tCO₂e per year on average (641,936 tCO₂e of emission reductions over a 7 years Crediting Period²).

The project crediting period in VCS starts on 13/05/2014 and lasts 10 years, until 12/05/2024 as per the requirement of VCS.

As a result of exporting renewable energy to the national grid, the accrued emission reductions for this monitoring period results to be an amount of 335,671 tCO₂e.

The purpose and scope of this verification is to ensure that reported emission reductions are complete and accurate in accordance with applicable VCS standards and relevant requirements and regulatory documents in order to be certified.

As granted by the VCS, the assessment has been done remotely due to the actual pandemic of COVID-19 and the travel restrictions applicable to the host country, as well as internal Applus+ rules for safeguarding the health of the audit team.

Thus, a desk review has been conducted to verify the information provided in the monitoring report^{/11/}. Extra measures to ensure quality in the assessment have been taken, as follows:

- Microsoft Teams calls and interviews with PP representatives on the site and consultants.
- Punctual Microsoft Teams conversations for further clarifications/questions to be done to the consultant of the PP.
- Compilation of documentary evidences/third party documents in order to reinforce the comprehension of the project and measures for mitigation of impacts, etc.
- Compilation of pictures of the equipment / facilities to cross-check implementation status of the project activity.

Applus+ Certification confirms that the following general evidences have been reviewed (list of reviewed evidences in Appendix 1).

- Monitoring plan included in the registered PD^{/08/} version 2.0 dated 06/08/2014;
- Validation report^{/09/} # 01 997 9105066753 version 04 dated on 26/12/2012;
- Verification report^{/10/} # 2014/141/VOL/26 version 02 dated on 23/02/2016.
- Applied methodology^{/07/} ACM0002: Consolidated baseline methodology for grid-connected electricity generation from renewable sources, version 13.0.0 dated on 11/05/2012.
- VCS Standard version 4.0^{/02/}, VCS Program Guide version 4.0^{/03/} and VCS Validation and Verification Manual version 3.2^{/01/}, as well as relevant regulatory documents;
- All information and references relevant to the project activity resulting in emission reductions.

² The project is registered under the UNFCCC CDM with ID 9336 and has a renewable 7-years Crediting Period.

During this verification, the following findings have been identified related to the monitoring, implementation or operations of the project activity in relation to relevant regulatory documents and host party criteria:

- CARs: 09;
- CLs: 00;
- FARs: 00.

Applus+ Certification confirms that the project is implemented and monitored in accordance with the registered PD/^{08/}. The monitoring plan complies with the applied methodology/^{07/}. The monitoring system is in place and the emission reductions are calculated without material misstatements.

Applus+ Certification ensured a reasonable level of assurance while performing the verification by the review of the aforementioned evidences and the implementation of extra measures to ensure an adequate assessment, as mentioned above and along this report.

Based on the information reviewed and evaluated objectively, Applus+ Certification confirms that the implementation of the project has resulted in 335,671 tCO₂e emission reductions during the monitoring period from 01/11/2015 to 31/08/2020.

CONTENTS

1	Introduction	7
1.1	Objective	7
1.2	Scope and Criteria	7
1.3	Level of Assurance	8
1.4	Summary Description of the Project	8
2	Verification Process.....	11
2.1	Method and Criteria	11
2.2	Document Review	11
2.3	Interviews	13
2.4	Site Inspections	15
2.5	Resolution of Findings	15
2.6	Eligibility for Validation Activities	17
3	Validation Findings.....	17
3.1	Participation under Other GHG Programs	17
3.2	Methodology Deviations.....	18
3.3	Project Description Deviations.....	18
3.4	Grouped Project	18
4	Verification Findings.....	19
4.1	Project Implementation Status	19
4.2	Safeguards	21
4.3	AFOLU-Specific Safeguards	22
4.4	Accuracy of GHG Emission Reduction and Removal Calculations	22
4.5	Quality of Evidence to Determine GHG Emission Reductions and Removals	27
4.6	Non-Permanence Risk Analysis.....	32
5	Verification conclusion	33
	APPENDIX 1: REFERENCE LIST	35
	APPENDIX 2: ASSESSMENT TEAM	37

APPENDIX 3: FINDINGS	39
APPENDIX 4: SUPPORTIVE EVIDENCES REMOTE ASSESSMENT	46

1 INTRODUCTION

1.1 Objective

LGAI Technological Center, S.A. (hereinafter referred to as “Applus+ Certification” or the VVB) has been contracted by Atlantica Sustainable Infrastructure Plc on behalf of Palmatir S.A. (hereinafter can be referred to as the Client) to perform the 2nd periodic Verification of GHG Emission Reductions for the project activity: “Peralta I Wind Power Project”, VCS project ID #1349³ (hereinafter can be referred to as the project activity or PA).

The monitoring period included in the Monitoring Report^{11/} for which this verification applies is: 01/11/2015 to 31/08/2020.

LGAI Technological Center, S.A. (Applus+ Certification) as the verification body of the project activity has been accredited as a DOE by UNFCCC and also meets the competence requirements as set out in ISO 14065:2007.

The objective of verification is to have an independent review and ex post determination by a Validation/Verification Body (VVB) of the monitored reductions in GHG emissions that have occurred as a result of the registration of VCS project and its continuous monitoring. Certification is the written assurance by the VVB that, during a specific time period, a proposed VCS project activity achieved an amount of reductions in anthropogenic emissions by sources of GHGs as verified.

1.2 Scope and Criteria

The verification scope is defined as an independent and objective review of the registered Project Description (PD)^{08/}, the Project’s baseline study and Emission Reductions (ER) Calculations^{12/} and Monitoring Report (MR)^{11/} amongst other relevant documents that might support the information contained in the latter documents. The information in these documents is reviewed against the requirements set out in the VCS Standard version 4.0^{02/}, other valid and applicable VCS Regulatory Documents^{01//03/} and templates^{04//05/}, UNFCCC rules and requirements and associated decisions of the VCS Secretariat and the UNFCCC Executive Board (hereinafter also can be referred to as regulatory documents).

The verification is not meant to provide any consulting towards the client. However, stated requests for Clarifications, Forward actions and/or Corrective actions may provide input for improvement of the Project monitoring towards reductions in the GHG emissions.

1.3 Level of Assurance

The verification report is based on the Project's registered Project Description (PD)^{08/}, Emission Reductions (ER) Calculations^{12/} and Monitoring Report (MR)^{11/}, as well as other supporting evidences made available to the VVB and information collected through performing interviews and during the on-site assessment (where conducted).

Through an exhaustive process of documentary review, interviews with the project owners, site visits and sampling and surveying (where applicable), assessment on GHG Emission Reductions calculations against applicable methodology and any other regulatory document, communication of deviations to the project owner and reporting of objective evidences, the VVB is able to reach a reasonable level of assurance on the conduction of the Verification process.

1.4 Summary Description of the Project

The project activity encompasses the development (construction and O&M) of an onshore wind farm located at 280 km North from Montevideo, near the village of Peralta, Department of Tacuarembó (Uruguay). This wind farm consists of 25 wind turbines with 2 MW each, resulting in total installed capacity of 50 MW. The purpose of the project activity is to generate renewable electricity to the national grid of Uruguay. Generated electricity is dispatched to a first power substation located in the wind farm and then dispatched to a power substation called "Cuchilla Peralta" (owned by UTE and where generated electricity is measured) located at 50 m from the first substation. From there generated electricity is transmitted through a 30 km transmission line with 150kV voltage to the "Rincón de Bonete B" power station and then to the "Rincón the Bonete" power station where generated electricity is finally dispatched to the grid.

The Peralta I wind farm started its commercial operation on 13/05/2014. During the monitoring period from 01/11/2015 to 31/08/2020, total GHG emissions reductions achieved by the project activity amounted to 335,671 tCO₂e, as a result of displacement the electricity generated in fossil fuel fired power plants of the grid (total of 646,769.939 MWh during current monitoring period).

The coordinates of the project activity are as below:

Geographic Coordinates		UTM Coordinates	
Longitude:	56.432097 W	X (East): 553306.78	Zone
Latitude:	32.570942 S	Y (North): 6396134.61	21

³ <https://registry.verra.org/app/projectDetail/VCS/1349>

The Peralta I wind farm is located in the patterns No. 8,508, 11,088, 11,089, 12,501, 12,502 and 12,503, corresponding to the 10th Judicial Division of the Department of Tacuarembó.

The coordinates in decimal degrees and the location of each turbine are the following:

WTG Reference	Decimal Coordinates	
	Latitude S	Longitude W
1	32.57224516	56.4251441
2	32.57531186	56.42311105
3	32.57751306	56.42709207
4	32.56456084	56.43737914
5	32.56733033	56.4354018
6	32.57078844	56.43411244
7	32.57541122	56.43305003
8	32.57960646	56.43120182
9	32.58560836	56.43792959
10	32.58861001	56.43945583
11	32.59329735	56.44072663
12	32.59640163	56.44099505
13	32.60036957	56.44074663
14	32.58190941	56.44798891
15	32.58870331	56.45036595
16	32.5932179	56.45341784
17	32.56224453	56.45005865
18	32.56815572	56.45067239
19	32.57375923	56.45313108
20	32.57876039	56.45607314
21	32.55897022	56.46050642
22	32.5646878	56.46226176
23	32.5690062	56.46591117
24	32.57482583	56.47048958
25	32.58030896	56.47445261

The project owner is Palmatir S.A., awarded the Bid No. K39607 carried out by the national energy company UTE Uruguay (National Electric Power Generation and Transmission). Palmatir S.A. signed a power purchase agreement with UTE (PPA) under the provisions of the tender, with a deadline for the construction of 3 years plus an extension of 6 months from the enactment of the contract.

The specifications refer that bidders should take into account the concept of additionality, implying that the income from the carbon credits are determinants for achieving economic viability. The period of exploitation is 20 years from the final acceptance and implementation of the project.

The turbine to be used for the wind farm is the model of Gamesa, G90 - 2 MW 50 Hz. It consists mainly of a rotor, a generator and a transformer located at the top of a tower tubular truncated cone 100 m high, founded on a concrete pad. The total weight of the turbine is about 367 ton, with the weight of 260 ton tower, the nacelle 70 ton and 37 ton rotor. Each rotor has 3 blades made of organic matrix composite reinforced with fiberglass or carbon, 44 m long, sweeping a total area of 6,362 m², with a variable speed of 9 to 19 rpm, the rotor diameter is 90 m. Generator rated power is 2,000 kW and the voltage is 690 V.

The technical details of the WTGs are as follows:

GEAR BOX	
Type	1 planetary stage 2 parallel stages
Ratio	1:100.5 (50 Hz) 1:120.5 (60 Hz)
GENERATOR 2.0 MW	
Type	Doubly-fed machine
Rated power	2.0 MW
Voltage	690 V AC
Frequency	50 Hz / 60 Hz
Protection class	IP 54
Power factor	0.95 CAP - 0.95 IND throughout the power range*
ROTOR	
Diameter	90 m
Swept area	6,362 m ²
Rotational speed	9.0 - 19.0 rpm
BLADES	
Number of blades	3
Length	44 m
Airfoils	DU + FFA-W3
Material	Pre-impregnated epoxy glass fiber + carbon fiber
TOWER	
Type	Modular
Height	67, 78 y 100 m

The energy generated by the project activity will be turned over to the national grid through a electric line and a substation (high voltage 150 kV), located in Rincón del Bonete. The project will be made by the company Palmatir S.A., according to the General Regulations of the Regulatory Framework Electricity System.

Project owners are employing an environmentally safe and sound technology:

- Noise control: Aerodynamic blade tip and mechanical component design minimize noise emissions. In addition, Gamesa has developed the Gamesa NRS® noise control system, which permits programming the noise emissions according to criteria such as date, time or wind direction. This achieves the goals of local regulation compliance as well as maximum production.
- Gamesa is listed on the Dow Jones Sustainability World Index (DJSI World), which tracks the economic, environmental and social performance of leading sustainability-driven companies worldwide. Following economic, social and environmental criteria, the index assesses company's Corporate Responsibility performance.

The registered Project Description (PD) version 2.0, dated on 06/08/2014^{/08/}, the initial Monitoring Report (MR) version 1.0, dated on 22/09/2020^{/11/}, its intermediate versions and final Monitoring Report (MR) version 1.7, dated on 12/02/2021^{/11/}, along with the supporting documentation are the basis for the Verification process.

The project uses the UNFCCC approved Large Scale methodology ACM0002: Consolidated baseline methodology for grid-connected electricity generation from renewable sources, version 13.0.0 dated on 11/05/2012^{/07/} and pertains to the defined UNFCCC Sectoral Scope 1, Technical Area 1.2 Renewables^{/06/}.

The project is registered under the VCS, and can be found in the following link: <https://registry.verra.org/app/projectDetail/VCS/1349>.

The project is also registered under the UNFCCC CDM with ID 9336 and can be found in the following link: <https://cdm.unfccc.int/Projects/DB/TUEV-RHEIN1356676150.11/view>.

As a result of exporting renewable energy to the national grid of the host country, the accrued emission reductions from 01/11/2015 to 31/08/2020 are calculated and certified as a result of this verification to be 335,671 tCO_{2e}.

2 VERIFICATION PROCESS

2.1 Method and Criteria

The Verification process has been conducted in accordance with the Applus+ Certification's procedures and in line with the applicable regulatory documents, *inter alia*, the VCS Standard version 4.0^{/02/}, other valid and applicable VCS Regulatory Documents^{/01//03/} and templates^{/04//05/}, the UNFCCC CDM M&P and the latest version of the applicable UNFCCC CDM regulatory documents and relevant requirements; applying standard auditing techniques.

This process included review of data and information presented to verify their completeness and review of the monitoring plan and monitoring methodology, paying particular attention to the frequency of measurements, and the QA/QC procedures, and an evaluation of data management and the QA/QC system in the context of their influence on the generation and reporting of emission reduction.

Applus+ Certification completed a strategic review and risk assessment of the project's activities and processes in order to gain a full understanding of:

- Activities associated with all the sources contributing to the project's emissions and emission reductions, including leakage if relevant;
- Protocols used to estimate or measure GHG emissions from these sources;
- Collection and handling of data;
- Controls on the collection and handling of data;
- Means of verifying reported data; and
- Compilation of the monitoring report.

Applus+ Certification has verified the implementation of the monitoring plan and the data presented in the Monitoring Report (MR) version 1.7, dated on 12/02/2021^{11/} for the monitoring period applicable to this verification process.

The process of verification involves an initial desk review of the documentary evidences prepared by the Project Developer, the conduction of interviews and video-calls in substitution of a site visit (see *Sections 2.3 and 2.4* below), the raising of findings and communication of such deviations (if any) to the Project Developer, assessment of their resolution and elaboration of this Verification Report, in which such findings (if any) are described.

The process of this verification assessment has not implied any sampling plan.

The general information of the assessment team is included below and extended information is included in Appendix 2 of this Verification Report:

Name	Role	SS/TA Knowledge	Financial Expertise	Attendance to on-site visit
Mr. Marco Ratton	LA / TE	YES (1.2)	<i>n/a</i>	<i>n/a</i>
Mr. Agustín Calle	A / TE	YES (1.2)	<i>n/a</i>	<i>n/a</i>
Mr. Miguel Cortés	TR /TE	YES (1.2)	<i>n/a</i>	<i>n/a</i>

2.2 Document Review

The VCS Monitoring Report (MR) version 1.7, dated on 12/02/2021/^{11/} and the Emission Reductions (ER) Calculations/^{12/} were assessed as part of the verification. In addition, the registered Project Description (PD) version 2.0, dated on 06/08/2014/^{08/}, in particular, the baseline estimations and the monitoring plan, and the VCS Validation Report/^{09/} and latest Verification Report/^{10/}, as well as relevant documents, were reviewed. A detailed list of the reviewed documents can be observed in the Appendix 1 of this Verification Report.

2.3 Interviews

The key personnel interviewed are summarized in the table below:

Name	Role	Organization	Subject
Mr. Pelayo Martínez	Consultant	Atlantica	Background of the project and the PP's activities in the area (not limited to the project itself). Organizational diagram, operation and staff of the project activity (plant). Implementation of the monitoring plan, safeguarding measures. Data collection, transferring and results achievement and reproducibility; Calibration / equipment maintenance and other additional operations in the plant (e.g. training programmes). ER calculations.
Mr. Nizar Chahboun	Consultant	Atlantica	
Mr. Federico Arrue	Operation and maintenance supervisor	Atlantica	

2.4 Site Inspections

The assessment team has not performed the onsite visit for the verification of this project activity.

The exemption for conducting an onsite visit for this project activity is allowed by VERRA, as the VCS has not a specific requirement to perform the site visits, however, an adequate level of assurance has to be achieved during the Verification processes.

The reason for not conducting the onsite visit has been that the assessment for verification has been conducted during the COVID-19 pandemic, hence, there was a necessity of avoiding traveling to the site, given the restrictions in the countries in which the assessment team is based and the ones applicable in the host country of the PA, apart from globally applied Applus+' restrictions to its personnel and contractors during the pandemic.

The VVB has taken alternative measures for ensuring a reasonable level of assurance while conducting the Verification process, using standard auditing techniques and advanced communication solutions in order to be able to interview the relevant stakeholders and to cross-check the relevant documentation, implementation of the project activity and its design, monitoring performance, equipment in the project activity, etc. (all the evidences and processes of cross-check are detailed within this Verification Report).

The interviewed personnel and the scope and means of interviews are listed in above Section 2.3 of this Verification Report.

As a summary of the techniques and means used for conducting the interviews, the following has been taken into account:

- Interview/call through Microsoft Teams application (used for checking the implementation status of the project, checking installed equipment, interview the plant personnel, checking hard-copy records, sharing screen for demonstration of reproducibility of data and ER calculation results, etc.)
- Use of digital solutions to check the location of the project activity and the location of the communities involved in the distribution of the electricity generated in the project activity.
- Scanned records and digital logs recorded by the project activity's personnel.
- Punctual additional Microsoft Teams conversations for further clarifications/questions to be done to the consultant of the PP.
- Compilation of documentary evidences/third party documents/^{14/}, ^{15/}, ^{16/} in order to reinforce the comprehension of the project and measures for mitigation of impacts, etc.

- Compilation of pictures of the equipment / facilities to cross-check implementation status of the project activity.

Some examples of the compilation of pictures and evidences of the cross-check, in remote, of the necessary evidences are shown below in Appendix 4 to this Verification Report for reinforce the VVB's approach to ensure a reasonable level of assurance while conducting the Verification.

2.5 Resolution of Findings

As an outcome of the verification process, the assessment team can raise different types of findings.

Where a non-conformance arises the assessment team shall raise a Corrective Action Request (CAR). A CAR is issued, where:

- 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;
- b) Modifications to the implementation, operation and monitoring of the 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.

The assessment team shall raise a Clarification Request (CL) if information is insufficient or not clear enough to determine whether the applicable requirements have been met.

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

Raised CARs and CLs for this project activity's verification process are listed in Appendix 3 of this Verification Report.

2.5.1 Forward Action Requests

There is no FAR remaining from the former Verification Report^{/10/} or the Validation Report^{/09/}.

Hence, no further action is needed in this sense.

2.6 Eligibility for Validation Activities

Not applicable as LGAI Technological Center, S.A. (Applus+ Certification) holds the accreditation for the validation and verification for projects under Scope 1 / Technical Area 1.2.

3 VALIDATION FINDINGS

3.1 Participation under Other GHG Programs

Through reviewing the registered Project Description (PD) version 2.0, dated on 06/08/2014^{/08/}, and previous Validation Report^{/09/} and Verification Report^{/10/}, the assessment team has checked that the project is also registered under the UNFCCC CDM with ID 9336 and can be found in the following link: <https://cdm.unfccc.int/Projects/DB/TUEV-RHEIN1356676150.11/view>.

The project is registered under the VCS, and can be found in the following link: <https://registry.verra.org/app/projectDetail/VCS/1349>.

The project does not participate in other emissions trading programmes, and this has been cross-checked by the review of publicly available information on internet, confirmed during the interviews with the Project Developer and responsibly declared in a statement^{/13/} issued by the latter, including that the Project Activity will not apply for claiming Emission Reductions in any other GHG Programme for the same Monitoring Period covered in the VCS Monitoring Report (MR) version 1.7, dated on 12/02/2021^{/11/}.

During the period from 01/11/2015 to 31/08/2020, the 2nd Monitoring Period for the Project Activity, the project would claim only for VCUs.

Therefore, Applus+ Certification considers the project is eligible to participate under the VCS Program as there is no double counting for the emission reductions during this monitoring period.

3.2 Methodology Deviations

Not applicable as no deviation from methodology is sought for this Monitoring Period.

3.3 Project Description Deviations

Not applicable as no deviation from the project description is sought for this Monitoring Period.

The following project description deviations have been detected in previous monitoring periods:

- Start date has been changed from the UNFCCC CDM PDD/^{08/} to adapt to the real start date of the project on the 13/05/2014. This is the date when full commercial operation started in the PA.

These changes have no impact in the applicability of the methodology, additionality or the appropriateness of the baseline scenario, and the project remains in compliance with the applied methodology.

The deviation has been accepted for the previous Verification Report/^{10/} and hence this is found acceptable by the VVB.

3.4 Grouped Project

Not applicable as this is not a Grouped Project type.

4 VERIFICATION FINDINGS

4.1 Project Implementation Status

By means of standard auditing techniques and a remote verification as described before within this report, the VVB confirms that all the physical features of the project activity proposed in the registered PD/^{08/} version 2.0 dated 06/08/2014 are in place and operated as defined in the same.

The installed capacity of the project activity is, as referred in the registered PD/^{08/} and proposed Monitoring Report/^{11/}, being of 50 MW (i.e. 25 x 2 MWs WTGs).

The project activity has been under normal maintenance during the monitoring period as per the manufacturer specification and no particular major breakdown has been reported for the present verification period, the same has been verified by the VVB by checking the maintenance logs.

Generated electricity is dispatched to a first power substation located in the wind farm and then dispatched to a power substation called “Cuchilla Peralta” (owned by UTE and where generated electricity is measured) located at 50 m from the first substation. From there generated electricity is transmitted through a 30 km transmission line with 150 kV voltage to the “Rincón de Bonete B” power station and then to the “Rincón de Bonete” power station where generated electricity is finally dispatched to the grid.

The project has generated a total of 646,769.939 MWh. during the current monitoring period (continuously monitored, at least monthly recorded appropriately).

The generation data is continuously monitored, relayed and recorded into the digital logs in the control room through a system that provides an overall, integrated view of the electrical system. The data is subsequently backed up at the servers.

No changes on the key equipment and technology since the validation of the project have been detected and there is no envisaged change in this regard in the current monitoring period. No special event which would affect the monitoring of the project has been observed during the monitoring period. The project is implemented as described in the registered PD.

The emission reductions achieved during the present monitoring period would apply for VCUs only/^{13/}. There are no other forms of environmental credits applied or issued for the project activity. The project is participating under UNFCCC CDM, as described in Section 3.1 of this report.

The project would contribute to sustainable development as below summarized:

- Reducing greenhouse gas emissions by replacing fossil fuel-based power generation.
- By contributing to the reduction of pollutants such as sulphur dioxide, nitrogen oxides and particles resulting from the use of fossil fuels for electricity generation.
- By contributing to Uruguay's energy independence from Argentina and Brazil, by taking advantage of its renewable wind resource.
- By creating of a new source of employment.
- By helping to diversify the power mix of the national grid system: in March 2011, 72.71% of annual total generation came from hydropower plants, 26.65% from thermal power plants and the rest, 0.64% from wind power.
- By developing experience in wind power and therefore reducing barriers related to this technology.
- By employing a non-conventional technology, the project activity contributes to technology transfer.
- In addition, the project has created local "know-how" related to the installation and operation of wind turbines.

Hence, it is concluded by the VVB that the project contributes to the sustainable development on the host country.

Thus the VVB confirms there are no material discrepancies between the project implementation and the project description, the implementation of the monitoring plan, its completeness and adequacy to the methodology. If any material discrepancies have been found, these are reported, assessed and closed accordingly in the form of CLs or CARs (see Appendix 3), as well as if any project/methodology deviation is sought for this monitoring period, can be found in Section 3 of this Verification Report.

By comparing the actual ERs claimed in this monitoring period with the estimation in the registered PD, the actual achieved emission reductions (335,671 tCO₂e) are 24% less than what is stated in the registered PD (443,450 tCO₂e, i.e. the average annual amount of emission reductions in this crediting period divided by 365 and multiplied by the number of days in this monitoring period, i.e. 1765 days, considering the current monitoring period is from 01/11/2015 to 31/08/2020) which, being a decrease, has no impact in the additionality of the project. The reason for decrease in actual value of emission reduction is because lower activity level of the project activity (less generation of electricity) when compared to related assumptions previously made in the context of ex-ante estimates of emission reductions to be achieved by the project activity. Therefore, the assessment team consider the variation of ERs is acceptable and will not lead to the overestimation of VERs.

The project is completely operational and the same has been confirmed by the relevant provided evidences. Neither mistakes nor malfunctions on main metering equipment have been observed during this monitoring period.

4.2 Safeguards

4.2.1 No Net Harm

As per the previously issued and assessed/approved Environmental Impact Assessment documents for the wind farm, (i.e. the EIA license and EIA Report for the Project Activity), as well as the information provided in the registered PD/^{08/} version 2.0 dated 06/08/2014 and the proposed Monitoring Report/^{11/}, it is confirmed that the project activity has larger positive impacts that those considered as negative and also poses that the project does not generate significant negative impacts in environmental and social matters.

The EIA related documents, which were previously assessed and approved by the host country's competent organism/authorities, show an identification and mitigation measures proposed for the project activity, in construction and operation phases, as well as in environmental, economic and social aspects.

Also, no potential environment or social economic negative matter was found during the performed interviews. The project is a renewable energy project and thus it is presumable that it will create no net harm in air or water quality on its implementation site.

Hence, it is confirmed by the VVB the information that is provided in the proposed Monitoring Report/^{11/}, as follows:

- Noise emissions: The noise limits are within the values approved by DINAMA authority.
- Impact on Birds and Mammals flying: To minimize the risks of nesting in the project area, dead trees and bushes are constantly removed. In addition, a monitoring plan for birds and mammals killed or damaged by the turbines has been established.
- Social perception: No concerns have been identified.
- Contingencies: To minimize the risks, a preventative scheduled maintenance of the wind turbines is on-going. In addition, there have been established special areas for the storage of all kinds of residues and their management is carried out by authorized agents.
- Environmental impacts: No negative impacts have been identified.

4.2.2 Local Stakeholder Consultation

The promoter of the project previously held two stakeholders meetings, the one in the Capital, Montevideo on the 14-November-2011 at La Cumparsita 1473, Rambla Sur, Montevideo, and the second one in Peralta, the nearest town to the project on 16-November-2011 at Escuela N° 67, Ruta 5 km. 290, Peralta, Tacuarembó, Uruguay.

Local and national authorities, local residents and entrepreneurs attended to the event.

All the questions were explained and solved and no objections to the project were recorded.

Details about the previously conducted Local Stakeholder Consultation are sufficiently provided in the UNFCCC CDM PDD^{/08/}, registered PD^{/08/} version 2.0 dated 06/08/2014 for the project activity with related assessment details being also sufficiently provided in the Validation Report^{/09/}. The same has been checked by the VVB and found acceptable.

Regarding the continuous communication with the stakeholders, the wind farm has a sign at the entrance that includes phone number, email and postal address in order to provide the necessary details to contact in case of any claim and/or input. At the time of preparing this Verification Report, the project has received no objections and/or claims/complaints in the ongoing communication with the stakeholders.

The PP has in place a procedure for complaints management and processing in case they found some claims in the ongoing stakeholder communications.

The VVB through the interviews of the project's representatives noted that there is such mechanism in place for the continuous engagement of the communities and relevant stakeholders and that no negative feedback has been received implying the project activity for this monitoring period.

4.3 AFOLU-Specific Safeguards

Not applicable as this is not an AFOLU project type.

4.4 Accuracy of GHG Emission Reduction and Removal Calculations

The monitoring has been carried out in accordance with the monitoring plan contained in the registered PD^{/08/} version 2.0 dated 06/08/2014. All parameters were monitored and determined as per the monitoring plan. The following monitored parameters are listed below:

Data / Parameter	$EG_{\text{facility},y}$
Data unit	MWh
Description	The following parameters shall be measured: (i) The quantity of electricity supplied by the project plant/unit to the grid; and (ii) The quantity of electricity delivered to the project plant/unit from the grid
Source of data	The electricity is measured through a bidirectional main meter and a bidirectional backup meter owned by UTE. They are located at the connection position UTE within walking distance to the substation project. The measurements have been cross checked with records of sold for electricity. Additionally, there is be a record of the energy generated by a SCADA.
Description of measurement methods and procedures to be applied	The quantity of electricity supplied by the project plant/unit to the grid and from the grid is measured. Directly measured during the crediting period by SCADA system and records of sold of UTE. This data is archived electronically as per internal procedures, for 2 years after the end of the last crediting period or the last issuance of credits, whichever occurs later.
Frequency of monitoring/recording	Continuous measurement and at least monthly recording.
Value monitored	$EG_{\text{facility},2015} = 25,403.504 \text{ MWh}$ $EG_{\text{facility},2016} = 144,155.149 \text{ MWh}$ $EG_{\text{facility},2017} = 113,666.701 \text{ MWh}$ $EG_{\text{facility},2018} = 134,756.596 \text{ MWh}$ $EG_{\text{facility},2019} = 131,100.082 \text{ MWh}$ $EG_{\text{facility},2020} = 97,687.908 \text{ MWh}$
Monitoring equipment	Bidirectional main meter and a bidirectional backup meter owned by UTE. The meters are both SL7000 type (manufacturer: ACTARIS), with serial numbers 46033991 (accuracy of 0.2 S) and 65005113 (accuracy of 0.2S) respectively, and both have been calibrated on 07/02/2014, 02/03/2016, 07/03/2018, and 24/09/2020. Next calibration to be performed on 25/09/2022.

QA/QC procedures to be applied	Data measured by UTE-meters have been cross-checked with the records from the electronic supervisory system of the wind farm and records for sold of electricity.
Purpose of Data	Calculation of baseline emissions
Calculation method	Continuous reading (Monthly reported) Net generation= Energy exported - Energy imported
Comments	These data are used to calculate direct emission reductions. Records of sales to the grid and other records are used to ensure consistency.
Means of verification	The VVB has verified the corresponding information for the parameter $EG_{facility,y}$ by means of documentary review, reproducibility of the data from raw sources, interviews and confirmation of its monitoring as per the registered monitoring plan/^{08/}. The value of the parameter has been cross-checked with the appropriate recorded generation from the metering equipment/^{14/} (raw data of generation) and the aggregated data from ER calculation sheet/^{12/} for the current monitoring period, and the VVB found the values and information flow consistent. The VVB has cross-checked the electronic supervisory system of the wind farm and records for sold of electricity (based on data reported in invoices/receipts for commercialization of net electricity generated by the project activity for the period from November/2015 to August/2020/^{16/}) and found the information consistent. Monitoring method has been checked by means of documentary review, inter alia, pictures, technical specifications and interviews to the project participant's operation manager and the consultant. The metering equipment is confirmed to be as detailed in the proposed Monitoring Report/^{11/} and registered PD and monitoring plan/^{08/}, being the following: bidirectional main meter and a bidirectional backup meter owned by UTE. The meters are both SL7000 type (manufacturer: ACTARIS), with serial numbers 46033991 (accuracy of 0.2 S) and 65005113 (accuracy of 0.2 S) respectively. Regarding the calibration/^{15/}, the equipment have been calibrated on 07/02/2014, 02/03/2016, 07/03/2018, and 24/09/2020. All metering equipment to be used for the monitoring is appropriately maintained, calibrated, and checked at regular intervals in line with the requirements of IEC 62053-22:2003 (<i>Electricity metering equipment (a.c.) – Particular requirements – Part 11: Electromechanical meters for active energy (classes 0,5, 1 and 2)</i>).

	The sponsor is responsible for calibrating the SMEC meters every 2 years as defined by national decree of law. The calibration is valid then for up to two years and there has been a delay in calibration for the following periods under this monitoring period: - February and March 2016. - March 2018. - March to August 2020. The PP has applied a discount and conservative error factor (2%) for the periods in which delay on calibrations have occurred along the Monitoring Period in a monthly basis (i.e. covering entire months where a delay in calibration has been detected). The same is in line with the registered PD, the applied regulatory documents and beyond the principle of conservativeness and hence accepted by the VVB.
--	---

The Data and Parameters available at the time of validation have been cross-checked within the information in the registered PD^{/08/} version 2.0 dated 06/08/2014 and the information provided in the proposed Monitoring Report^{/11/} being consistent. These are the following:

Data / Parameter	EF _{grid,CM,y}
Data unit	tCO ₂ /MWh
Description	Combined margin CO ₂ emission factor of the grid connected power generation in year y calculated using the “Tool to calculate the emission factor for an electricity system” version 02.2.1
Source of data	Despacho Nacional de Cargas (UTE) and ADME
Value applied	0.519
Measurement methods and procedures	The Combined Margin emission factor is calculated ex ante, as described in the registered PDD
Purpose of Data	Calculation of baseline emissions
Comments	-
Means of verification	The VVB has cross-checked the parameter with the information available in the registered PD ^{/08/} version 2.0 dated 06/08/2014, as this is an ex-ante fixed parameter. The information has been found consistent, thus acceptable.

	Moreover, the chosen value and the description of the parameter is in line with the applied methodology ^{07/} .
--	--

The Emission Reductions for the Monitoring Period starting from 01/11/2015 to 31/08/2020 have been calculated as follows:

BASELINE EMISSIONS:

Baseline emissions include only CO₂ emissions from electricity generation in fossil fuel fired power plants that are displaced due to the project activity. The baseline emission is calculated as the product of electrical energy baseline $EG_{PJ,y}$ expressed in MWh, produced by the renewable generating unit and multiplied by the grid emission factor:

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

Where:

BE_y : Baseline Emission in year y (tCO₂).

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

$EF_{grid,CM,y}$: Combined margin CO₂ emission factor for grid connected power generation in year y calculated using the latest version of the Tool to calculate the emission factor for an electricity system (tCO₂/MWh).

Calculation of $EG_{PJ,y}$

The calculation of $EG_{PJ,y}$ is different for (a) Greenfield plants, (b) retrofits and replacements, and (c) capacity additions. These cases are described next:

Due to the fact that the project involves the installation of a new grid-connected renewable power plant/unit at a site where no renewable power plant was operated prior to the implementation of the project activity (Case (a) Greenfield plant), then:

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

Where:

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

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

The net electricity generation as a result of the project activity to the grid is calculated based on monthly records from meter M1 measurements and is the output from the difference between the exported energy (or the gross energy generation) and the imported energy (or the energy consumed by the project).

The results are presented in the following table (the hourly generation from the SMEC meter has been crosschecked by the VVB):

Year	Month	Net electricity generation (MWh)
2015	November	13,972.870
2015	December	11,430.634
2016	January	12,350.411
2016	February	8,945.558*
2016	March	12,873.093*
2016	April	14,805.284
2016	May	9,176.550
2016	June	9,949.524
2016	July	11,757.704
2016	August	12,407.865
2016	September	14,380.603
2016	October	16,471.007
2016	November	10,767.230
2016	December	10,270.321
2017	January	10,457.601
2017	February	6,276.971
2017	March	10,040.683
2017	April	10,251.943
2017	May	9,636.180
2017	June	6,679.958
2017	July	11,990.276
2017	August	8,344.746
2017	September	7,122.383
2017	October	10,922.064
2017	November	10,953.241
2017	December	10,990.655
2018	January	11,194.788
2018	February	11,056.132
2018	March	9,527.105*
2018	April	11,391.942
2018	May	11,328.810
2018	June	9,882.137
2018	July	14,557.424
2018	August	15,136.429
2018	September	12,508.335
2018	October	8,272.768
2018	November	9,985.265
2018	December	9,915.461
2019	January	10,609.832
2019	February	7,871.997
2019	March	10,496.389
2019	April	8,822.559
2019	May	10,384.227
2019	June	12,178.262
2019	July	12,812.972
2019	August	14,071.133

2019	September	9,880.756
2019	October	12,973.720
2019	November	10,802.535
2019	December	10,195.700
2020	January	10,495.491
2020	February	10,719.209
2020	March	11,340.101*
2020	April	12,734.070*
2020	May	13,680.702*
2020	June	11,306.059*
2020	July	13,392.044*
2020	August	14,020.231*

Due to calibration delays, a conservative error factor (2%, i.e. beyond principle of conservativeness) has been applied for the relevant measurements to those periods in which a delay has occurred (in a monthly basis when the delay covers less than an entire month), thus imports of electricity have been increased by 2% and exports have been decreased by 2%.

The total electricity supplied by the project during the monitoring period is 646,769.939 MWh.

$$EG_{PJ,2015} = EG_{facility,2015} = 25,403.504 \text{ MWh}$$

$$EG_{PJ,2016} = EG_{facility,2016} = 144,155.149 \text{ MWh}$$

$$EG_{PJ,2017} = EG_{facility,2017} = 113,666.701 \text{ MWh}$$

$$EG_{PJ,2018} = EG_{facility,2018} = 134,756.596 \text{ MWh}$$

$$EG_{PJ,2019} = EG_{facility,2019} = 131,100.082 \text{ MWh}$$

$$EG_{PJ,2020} = EG_{facility,2020} = 97,687.908 \text{ MWh}$$

Calculation of $EF_{grid,CM,y}$

Calculation of $EF_{grid,CM,y}$ was made ex-ante for the project at validation time. Value obtained was 0.519 with data obtained from Despacho Nacional de Cargas (UTE) /UTE's Annual Report, 2008, 2009 & 2010 and ADME.

For this 2nd Monitoring Period, Baseline Emissions calculation thus results in 335,671 tCO_{2e} (rounded down value of final achieved ERs).

PROJECT EMISSIONS:

The Project Emissions are considered as zero (i.e. $PE_y = 0$) as the project is a wind farm, hence complies with the provisions in the applied methodology^{/07/}.

Thus **$PE_y = 0$** .

LEAKAGE EMISSIONS:

Leakage Emissions are considered as zero (i.e. $LE_y = 0$) as no leakage emissions are considered. The main emissions potentially giving rise to leakage in the context of electric sector projects are emissions arising due to activities such as power plant construction and upstream emissions from fossil fuel use (e.g. extraction, processing, and transportation). These emissions sources are neglected as per the applied methodology.

Thus **$LE_y = 0$** .

EMISSION REDUCTIONS:

Emission reductions on annual basis (ER_y) have been calculated for the Monitoring Period starting from 01/11/2015 to 31/08/2020 have been calculated as follows:

$$ER_y = BE_y - PE_y$$

Where:

ER_y Emission reductions in year y (t CO₂e/y)

BE_y Baseline Emissions in year y (t CO₂/y)

PE_y Project emissions in year y (t CO₂/y)

The VVB confirms that the values and calculations are in accordance with the applicable regulatory documents, inter alia, the applied methodology^{07/}, thus the calculation of Emission Reductions for the Monitoring Period from 01/11/2015 to 31/08/2020 are as presented below:

Year	Baseline emissions or removals (tCO ₂ e)	Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)
Nov 2015 - Dec 2015	13,184	0	0	13,184
Jan 2016 - Dec 2016	74,816	0	0	74,816
Jan 2017 - Dec 2017	58,993	0	0	58,993
Jan 2018 - Dec 2018	69,938	0	0	69,938
Jan 2019 - Dec 2019	68,040	0	0	68,040
Jan 2020 - Aug 2020	50,700	0	0	50,700
Total	335,671	-	-	335,671

4.5 Quality of Evidence to Determine GHG Emission Reductions and Removals

The VVB confirms that the monitoring has been carried out in accordance with the applicable regulatory documents, inter alia, the applied methodology/^{07/} and that there are no material discrepancies between the project implementation and the project description, the implementation of the monitoring plan, its completeness and adequacy to the methodology.

If any discrepancies have been found, these are reported, assessed and closed accordingly in the form of CLs or CARs (see Appendix 3), as well as if any project/methodology deviation is sought for this monitoring period, can be found in Section 3 of this Verification Report.

As a result of verification of the Emission Reductions calculation process, the VVB confirms that all the parameters required for their determination have been included in the Monitoring Report/^{11/} and ER Calculation sheet/^{12/} for which this verification applies.

After verifying the raw data sources, data collection and aggregation processes and final calculations and reported figures, it is confirmed that the values of the parameters from the raw data sources are consistent with those finally reported in the Monitoring Report/^{11/} and ER Calculation sheet/^{12/}.

The verification process for the same and the quality of used evidences have been clearly described above in Section 4 of this Verification Report.

4.6 Non-Permanence Risk Analysis

Not applicable as this is a renewable project type.

5 VERIFICATION CONCLUSION

LGAI Technological Center, S.A. (referred to as “Applus+ Certification” or the VVB) has been contracted by Atlantica Sustainable Infrastructure Plc on behalf of Palmatir S.A. (referred to as the Client) to perform the 2nd periodic Verification of GHG Emission Reductions for the project activity: “Peralta I Wind Power Project”, VCS project ID #1349⁴ (referred to as the project activity or PA).

The monitoring period included in the Monitoring Report^{11/} for which this verification applies is: 01/11/2015 to 31/08/2020.

The management of Palmatir S.A. is responsible for the preparation of the GHG emissions data and the reported GHG emissions reductions on the basis set out within the project’s Monitoring Plan in the registered Project Description (PD) version 2.0 dated 06/08/2014^{08/}.

Applus+ Certification’s verification approach has been based on the requirements as defined under the applicable regulatory documents as defined within this Verification Report and listed in the Appendix 1 of the latter. Our approach is risk-based, drawing on an understanding of the risks associated with reporting GHG emissions data and the controls in place to mitigate these.

The verification can confirm that:

- The project is implemented and operated as per the registered PD;
- The monitoring plan in registered PD is as per the applied methodology;
- The monitoring complies with the monitoring plan in the registered PD;
- The monitoring report and other supportive documents provided are complete and verifiable and in accordance with the applicable VCS requirements and any other applied regulatory document;
- The installed equipment being essential for generating emission reductions runs reliably and is calibrated appropriately (where applicable);
- The monitoring system is in place and generates GHG emission reductions data;
- The GHG emission reductions are calculated without material misstatements.

In our opinion, the GHG emission reductions for “Peralta I Wind Power Project” during the monitoring period 01/11/2015 to 31/08/2020 as reported in the Monitoring Report^{11/}, prepared on the basis of the project’s Monitoring Plan are fairly stated. Based on the information we have seen and evaluated, we confirm the following statement:

Verification period: From 01/11/2015 to 31/08/2020.

Verified GHG emission reductions or removals in the above reporting period:

Year	Baseline emissions or removals (tCO ₂ e)	Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)
Nov 2015 - Dec 2015	13,184	0	0	13,184
Jan 2016 - Dec 2016	74,816	0	0	74,816
Jan 2017 - Dec 2017	58,993	0	0	58,993
Jan 2018 - Dec 2018	69,938	0	0	69,938
Jan 2019 - Dec 2019	68,040	0	0	68,040
Jan 2020 - Aug 2020	50,700	0	0	50,700
Total	335,671	-	-	335,671

APPENDIX 1: REFERENCE LIST

No.	Author	Title	References to the document	Provider
01	VCS	VCS Validation Verification Manual Version 3.2	19/10/2016	Other
02	VCS	VCS Standard Version 4.0	19/09/2019	Other
03	VCS	VCS Program Guide version 4.0	19/09/2019	Other
04	VCS	VCS Monitoring Report Template version 4.0	19/09/2019	Other
05	VCS	VCS Verification Report Template version 4.0	19/09/2019	Other
06	UNFCCC	CDM Accreditation Standard version 07.0	01/03/2018	Other
07	UNFCCC	ACM0002: Consolidated baseline methodology for grid-connected electricity generation from renewable sources, version 13.0.0	11/05/2012	Other
08	PP	UNFCCC PDD version 05 Project Description version 2.0	30/11/2012 06/08/2014	Other
09	TUV RHEINLAND	Validation Report version 04	26/12/2012	Other
10	AENOR	Verification Report version 02	23/02/2016	Other
11	PP	Monitoring Report Version 1.0 Intermediate versions Monitoring Report Version 1.7	22/09/2020 12/02/2021	PP
12	PP	ERs Calculations (Initial version) Intermediate versions ERs Calculations (Final version)	22/09/2020 12/02/2021	PP
13	PP	Self declaration no double GHG VCS claim	23/12/2020	PP
14	ADME	Electricity generation records by the Peralta I Wind Power Project, period from November/2015 to August/2020 (Data retrieved online from ADME's Distribution Management Centre).	-	Other
15	UTE Laboratorio	Certificates for calibration events in electricity meter SL7000 type (manufacturer: ACTARIS) S/N 46033991 and S/N 65005113. Calibration events dated:	-	Other

		- 07/02/2014 - 02/03/2016 - 07/03/2018 - 24/09/2020		
16	PP	Invoices/receipts for commercialization of net electricity generated by the Peralta I Wind Power Project, period from November/2015 to August/2020	-	PP

APPENDIX 2: ASSESSMENT TEAM

According to the applicable sectoral scope / technical area and experience in the sectoral or national business environment, Applus+ Certification has composed an assessment team in compliance with the Contract Review and Assessment Team appointment rules in the internal Quality Management System of Applus+ Certification as well as in compliance with the applicable requirements in the Accreditation Standard.

The composition of the Assessment Team has been approved by Applus+ Certification during the Contract Review process ensuring that the required skills and capabilities are covered.

The qualification levels for Assessment Team members that are assigned by aforementioned appointment rules are as presented below:

- Lead Auditor (LA).
- Auditor (A).
- Technical Expert (TE).
- Technical Reviewer (TR).
- Any of the above mentioned roles in training (iT, e.g. AiT for auditor in training).

The Sectoral Scope / Technical Area required knowledge linked to the applied methodology(ies) is covered by the Assessment Team as shown below:

Name	Role	SS/TA Knowledge	Financial Expertise	Attendance to on-site visit
Mr. Marco Ratton	LA / TE	YES (1.2)	n/a	n/a
Mr. Agustín Calle	A / TE	YES (1.2)	n/a	n/a
Mr. Miguel Cortés	TR /TE	YES (1.2)	n/a	n/a

A brief Curriculum Vitae (CV) of the Assessment Team members is provided below:

Mr. Marco Ratton

Mr. Marco A. Ratton has acted as a GHG auditor since 2007. He holds vast experience with independent assessments of GHG project activities within the area of renewable energies, solid waste management and effluent treatment implemented in Latin America and other regions.

He also has previous working experience with planning of municipal waste management as well as educational background in mechanical

fabrication and manufacturing technologies, economics and environmental management & policy.

He has undergone extensive training on GHG validation and verification and is a qualified Expert for Sectoral Scope 13 under Technical Area “Waste management” and Sectoral Scope 1 for Renewable and non-Renewable activities, among others and in accordance with procedures of Applus+.

He also has years-long previous experience on conducting ISO 9001/14001 assessments.

Mr. Agustín
Calle

Mr. Agustín Calle has a Bachelor’s Degree on Environmental Sciences and Master’s Degree on Environmental Control and Management in Companies.

He has more than 9 years of experience on CDM, sustainability, implementation, outsourcing and audit of Management Systems, waste handling and renewable energies consultancy services, as well as an active participation in Spanish Normalisation Committees for sustainability standards, among other activities.

In Applus+ Certification since 2017, being in the position of Technical Manager and Quality Manager of the DOE/VVB for CDM/VCS/GS4GG Activities to ensure quality on performances, coordinate global team worldwide, business development and maintenance of the Accreditations, is qualified and has participated in several GHG assessments on project activities and programmes of activities as Validator / Verifier covering the Sectoral Scopes/Technical Areas 1.2 and 3.1.

Mr. Miguel
Cortés

Mr. Miguel Cortés holds a Bachelor’s Science Degree on Civil and Environmental Engineering, being specialized on Hydric Resources.

He has worked as CDM/VCS/GS and environmental consultant for different industries of multidisciplinary sectors world widely.

Mr. Miguel Cortés counts with several years of GHG assessment experience, working and being qualified as Lead Auditor and Technical Reviewer for different DOEs world widely, as well as has been part of Gold Standard expert’s committees and has been approved as a member of the UNFCCC RIT in 2019.

Furthermore, he has performed his professional GHG assessment portfolio career worldwide and focusing in Latin America, developing assessments for projects in Argentina, Mexico, Panama, Colombia and Chile, among others.

APPENDIX 3: FINDINGS

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

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

Table 2. CL from this verification

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

Table 3. CAR from this verification

CAR ID	01	Section no.		Date: 15/11/2020
--------	----	-------------	--	------------------

Description of CAR	
The completion of the VCS Monitoring Report includes the following inconsistencies: - Symbols for measurement/calculation units are reported incorrectly (not under conformance with registered PD and applied CDM baseline and monitoring methodology) - Symbols for ex-ante determined parameters and parameters monitored ex-post are reported incorrectly (not under conformance with registered PD and applied CDM baseline and monitoring methodology) - Different date formats are used along different sections of the document	
Project participant response	Date: 22/12/2020
Corrected in version 1.5 of the Monitoring Report.	
Documentation provided by project participant	
Version 1.5 of MR	
DOE assessment	Date: 23/12/2020
The revised version of the MR addresses the errors reported in this CAR. This has been found acceptable. Hence, the CAR is closed.	

CAR ID	02	Section no.		Date: 15/11/2020
Description of CAR				
Specification details for monitoring instruments/equipment installed and under operation as part of the project activity within the considered monitoring period are not sufficiently indicated in Section 4.2 of the Monitoring Report (i.e. manufacturer, model, serial number (S/N), etc.)				
Project participant response				Date: 22/12/2020
All the requested data has been included in version 1.5 of the Monitoring Report.				
Documentation provided by project participant				
Version 1.5 of MR				
DOE assessment				Date: 23/12/2020
The revised version of the MR provides the details of the monitoring instruments/equipment installed and under operation as part of the project activity, this is found acceptable. Hence, the CAR is closed.				

CAR ID	03	Section no.		Date: 15/11/2020
Description of CAR				
The validity (expiration dates) for all calibration events performed in monitoring instrument(s)/equipment are not transparently reported in Section 4.2 of the Monitoring Report.				
Project participant response				Date: 22/12/2020
<i>All expiration dates have been included in Section 4.2 of version 1.5 of the Monitoring Report.</i>				
Documentation provided by project participant				
<i>Version 1.5 of MR</i>				
DOE assessment				Date: 23/12/2020
The revised version of the MR provides the calibration dates of the monitoring instruments/equipment installed and under operation as part of the project activity, this is found acceptable.				
Hence, the CAR is closed.				

CAR ID	04	Section no.		Date: 15/11/2020
Description of CAR				
As per applicable rules of the power market in Uruguay, the project activity had multiple events during the considered monitoring period in which its activity level was deliberately reduced by mandates of the electricity dispatch coordination authority (ANDE) in the context of the procedure named “ <i>Restricciones operativas</i> ” (operational restrictions) which resulted in direct reduction in the amount of electricity generated and related GHG emission reductions. For sake of completeness and transparency, general details and aspects about such particular events (incl. their impacts in terms of amount of electricity generated by the project activity) are to be reported in the Monitoring Report.				
Project participant response				Date: 22/12/2020
<i>A paragraph about power curtailments has been included in version 1.5 of the Monitoring Report.</i>				
Documentation provided by project participant				
<i>Version 1.5 of MR</i>				
DOE assessment				Date: 23/12/2020

The revised MR provides details of the curtailments in Section 3.1. The same has been found acceptable.
Hence, the CAR is closed.

CAR ID	05	Section no.		Date: 20/12/2020
Description of CAR				
The Monitoring Report and emission reduction calculation spreadsheet inconsistently includes values for baseline emissions and emission reductions reported with decimals and incorrect roundings.				
Project participant response				Date: 22/12/2020
<i>Values of baseline emissions have been rounded down in version 1.5 of the Monitoring Report.</i>				
Documentation provided by project participant				
<i>Version 1.5 of MR</i>				
DOE assessment				Date: 23/12/2020
The revised MR provides the correct format for the ERs and the ER final value is rounded down consistently, thus accepted. Hence, the CAR is closed.				

CAR ID	06	Section no.		Date: 20/12/2020
Description of CAR				
While Atlantica Sustainable Infrastructure Plc represents the entity that is main shareholder of the project activity and entity which has been responsible for the overall coordination and provision of technical advisory services related to the design and application of the monitoring plan for the project activity, Section 1.4 of the Monitoring Report inappropriately refers to the role of this organization as being “Monitoring Report editor”. Furthermore, the title (position) for the indicated contact person within the organization is inappropriately reported as “LATAM”.				
Project participant response				Date: 22/12/2020
<i>Title position has been specified and “Monitoring Report editor” has been substituted by “Consultant” in version 1.5 of the Monitoring Report.</i>				
Documentation provided by project participant				
<i>Version 1.5 of MR</i>				
DOE assessment				Date: 23/12/2020

The revised version of the MR provide consistent details about the participation of the other entity, this is found acceptable and consistent with the evaluated information for the involved personnel.

Hence, the CAR is closed.

CAR ID	07	Section no.		Date: 20/12/2020
Description of CAR				
Section 2.2 of the Monitoring Report does not include sufficient details on available mechanisms and communication channels through which stakeholders can provide comments and/or inquires about the project activity. Furthermore, Section 2.2 of the Monitoring Report does not include sufficient details about available procedures for registering and handling (processing) received communications from stakeholders.				
Project participant response				Date: 22/12/2020
<i>A paragraph with the description of the communication channels with local stakeholders has been included in version 1.5 of the Monitoring Report.</i>				
Documentation provided by project participant				
Version 1.5 of MR				
DOE assessment				Date: 23/12/2020
The revised version of the MR provides that the wind farm has a sign at the entrance that includes phone number, email and postal address in order to receive any complaint or suggestion raised by local stakeholders. The PP declares that regular follow-up of these communication channels is ongoing and that no objections to the project have been received up to date. The same is found consistent with the evaluation. Thus accepted. Hence, CAR is closed.				

CAR ID	08	Section no.		Date: 20/12/2020
Description of CAR				
While Section 4.2 of the Monitoring Report refers (under details of the monitoring parameter EG _{facility,y}) to figures available in annex 4 of the document, no Appendix or Annex is made available.				
Project participant response				Date: 22/12/2020
This reference has been mistakenly included. Is has been suppressed in version 1.5 of the Monitoring Report.				

Documentation provided by project participant	
Version 1.5 of MR	
DOE assessment	Date: 23/12/2020
The reference has been deleted in the revised version of the MR, thus accepted. Hence, CAR is closed.	

CAR ID	09	Section no.	Date: 20/12/2020
Description of CAR			
While relative delays on performance of required calibration events for electricity meter(s) for calibration events other than the one performed in year 2020, such relative delays are not acknowledged under details for the monitoring parameter EGfacility and no conservative deduction factors are applied in reported values of electricity generation which are to be regarded as affected by such relative delays.			
Project participant response			Date: 22/12/2020
A conservative factor has been applied to the generation and consumption values of February 2016 and March 2018. Electricity Exports have been decreased by 2% and imports have been increased by 2%.			
Documentation provided by project participant			
Version 1.5 of MR and revised ER sheet.			
DOE assessment			Date: 23/12/2020
While the revised ER sheet applies a conservative error factor for both imports and exports values, the revised MR still shows inconsistent information regarding the electricity generation in Section 4.2. Moreover, the revised ER sheet does not apply the conservative error factor for the month of March 2016, in which one day is covered by the calibration delay, as it has been done on 02/03/2016. Hence, the CAR is still open.			
Project participant response			Date: 24/12/2020
Electricity generation values in Section 4.2 have been corrected and the conservative factor has also been applied to March 2016. In addition, all the values affected by this recalculation have been accordingly modified, both in the ER sheet and the MR.			
Documentation provided by project participant			
Version 1.6 of MR.			

DOE assessment	Date: 24/12/2020
The PP has presented correct data regarding the generation and the application of the conservative error factor to the periods in which a delay has occurred in calibration. Hence, CAR is closed.	

Table 4. FAR from this verification

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

APPENDIX 4: SUPPORTIVE EVIDENCES

REMOTE ASSESSMENT

In this Appendix are presented some (not all the evaluated by the VVB) evidences of the conduction of the remote assessment, with the purpose of demonstrate that the assessment team has cross-checked the necessary documents and received the appropriate evidences in order to ensure a reasonable level of assurance in line with the VCS Standard version 04.0 Section 4.1.2.

