



**Verified Carbon
Standard**

WIND ENERGY PROJECT IN HARAPANAHALLI, KARNATAKA



Report ID	EPL-VCS-2025-92
Project title	Wind Energy Project in Harapanahalli, Karnataka
Project ID	1482
Verification period	01-Jan-2024 to 31-Dec-2024 (Both Days Inclusive)
Original date of issue	25-Feb-2026
Most recent date of issue	27-Feb-2026
Version	1.1
VCS Standard Version	4.7
Client	Apraava Renewable Energy Private Limited
Prepared by	EcoLance Private Limited

Approved by	 Champok Buragohain- Director
Work carried out by	Team Leader: Biswajit Lahon Technical Expert/Verifier: Samar Das ¹ Team Member: Bidyut Pavan Baishya Technical Reviewer: Eswar Murty

Summary:

EcoLance Private Limited (EPL), appointed by Apraava Renewable Energy Private Limited (AREPL), has performed the 3rd verification of the 2nd crediting period of the greenhouse gas emission reductions reported for the project activity “Wind Energy Project in Harapanahalli, Karnataka” VCS 1482, covering monitoring period from 01-Jan-2024 to 31-Dec-2024 with regard to the relevant requirements for VCS activities.

The project activity is a 39.6 MW grid connected wind power plant comprising of Vestas make, 24 number of Wind Turbine Generators (WTGs), each with rated capacity of 1650 kW. The project area is spread across 4 villages - Harakanalu, Arsanahalu, Hyarada, Dasanahalli which are part of Harapanahalli Taluk of Davangere District in the State of Karnataka. The project activity utilises wind power to generate clean power with a view to bring in greenhouse gas emission reductions. The power generated from this project activity has been supplied to the Indian Integrated Grid System. The Project is fully commissioned and is supplying electricity to Integrated Indian Grid system.

The objective of the verification is to have an independent review ex-post determination of the monitored reductions in GHG emissions. Verification was conducted using EPL’s procedures in line with the requirements specified in the CDM M&P, the VCS validation and verification manual version 3.2, VCS standard v4.7, ISO14064-3: 2019 and relevant decisions of the COP/MOP and the CDM EB and applying standard auditing techniques. The verification consisted of desk review of documents, remote assessment and the resolution of outstanding issues and the issuance of the verification opinion.

The verification shall ensure that reported emission reductions are complete and accurate in accordance with applicable VCS requirements in order to be certified.

The GHG emission reductions were calculated on the basis of the approved methodology ACM0002 ‘Grid-connected electricity generation from renewable sources’ version 21.0 and the monitoring plan included in the registered joint Project Description and Monitoring Report, version 1.2 of 19-January-2023

During this verification, 03 Clarification Requests (CLs) and 03 Corrective Action Request (CARs) were identified related to operation. These CARs and CLs are successfully closed after necessary

¹ Left the organization

corrections/clarifications by the client. The same has been discussed in Appendix 06 of this verification report.

VVB found no uncertainties during the audit and found the emission reductions are calculated in the MR and ER sheet is accurate and in accordance with applied methodology and registered monitoring plan during this verification of the project activity.

In conclusion, it is EPL's opinion that the project activity "Wind Energy Project in Harapanahalli, Karnataka" VCS ID 1482, meets all relevant requirements for VCS standard and guidelines and correctly applies the baseline and monitoring methodology ACM0002 'Grid-connected electricity generation from renewable sources' version 21.0. The monitoring system is in place and the emission reductions are calculated without material misstatement. Hence, EPL is able to certify that the emission reductions from the project during the monitoring period 01-Jan-2024 to 31-Dec-2024 amount to 67,436 tCO₂e

1.1 Contents

1.1	Contents	4
1	INTRODUCTION	6
1.1	Objective	6
1.2	Scope and Criteria	7
1.3	Level of Assurance.....	7
1.4	Summary Description of the Project	11
2	VERIFICATION PROCESS	12
2.1	Method and Criteria.....	12
2.2	Document Review	13
2.3	Interviews	14
2.4	Site Visits	15
2.5	Resolution of Findings	16
2.6	Eligibility for Validation Activities	17
3	VALIDATION FINDINGS	17
3.1	Methodology Deviations.....	17
3.2	Project Description Deviations.....	17
3.3	New Project Activity Instances in Grouped Projects	17
3.4	Baseline Reassessment	18
4	VERIFICATION FINDINGS	18
4.1	Project Details	18
4.2	Safeguards and Stakeholder Engagement	20
4.3	Accuracy of Reduction and Removal Calculations	28
4.4	Non-Permanence Risk Analysis.....	34
5	VERIFICATION OPINION	34
5.1	Verification Summary	34
5.2	Verification Conclusion	35
5.3	Ex-ante vs Ex-post ERR Comparison	36
	APPENDIX 1: COMMERCIAL SENSITIVE INFORMATION	37
	APPENDIX 2: CALIBRATION DETAILS	38

APPENDIX 3: DETAILS OF DATA AND PARAMETERS CHECKED FOR RELEVANT WTGS.	39
APPENDIX 4: ABBREVIATIONS	40
APPENDIX 5: DOCUMENT REVIEW	42
APPENDIX 6: CLARIFICATION REQUEST, CORRECTIVE ACTION REQUEST AND FORWARD ACTION REQUEST	45
APPENDIX 7: COMPETENCY CERTIFICATES	50

1 INTRODUCTION

1.1 Objective

Apraava Renewable Energy Private Limited has appointed EcoLance Private Limited (EPL) to carry out verification of the project “Wind Energy Project in Harapanahalli, Karnataka” (VCS 1482) for the period from 01-Jan-2024 to 31-Dec-2024 (both dates included). This report summarizes the findings of the verification of the project, performed on the basis of VCS requirements as well as UNFCCC criteria of CDM to provide for consistent project operations, monitoring and reporting.

The objective of this verification is to provide an independent assessment of the project activity by an accredited validation and verification body, following the requirements of the VCS Program Guide (Version 4.4) /03/, the VCS Standard (Version 4.7) /04/, and the applicable GHG program, based on the registered project description /07/. Through a review of objective evidence, the verification aims to confirm that the project meets all relevant requirements, to establish that:

- The project activity has been implemented and operated in accordance with the registered joint project description and monitoring report /07/, with all physical features — including technology, project equipment, and monitoring systems — properly installed and consistent with the applied methodology /06/.
- The Monitoring Report /01/, Emission Reduction Calculation Sheet /02/, and other supporting documents have been completed in accordance with the VCS monitoring report templates, Version 4.4 /05/.
- The data is recorded and stored as per the monitoring methodology /06/ and approved monitoring plan /07/.
- To verify that the monitoring system has been properly implemented and is fully operational to generate Verified Carbon Units (VCUs) without any risk of double counting, and to ensure that the reported data are accurate, complete, consistent, transparent, and free from material errors or omissions by reviewing the monitoring records and emission reduction calculations.

To confirm that the project has performed to contribute to the sustainable development goals indicated in the MR /01/.

1.2 Scope and Criteria

The verification scope is:

- To verify that actual monitoring systems and procedures are in compliance with the monitoring systems and procedures described in the monitoring plan.
- To evaluate the GHG emission reduction data and express a conclusion with a reasonable level of assurance about whether the reported GHG emission reduction data is free from material misstatement.
- To verify that reported GHG emission data is sufficiently supported by evidence.
- To confirm that the project has performed to contribute to the sustainable development goals indicated in the MR.

The project is assessed based on the VCS program guide version 4.4 /03/, VCS standard version 4.7 /04/, VCS Monitoring Report Template version 4.4 /05/ and VCS Verification Report Template, version 4.4. EPL has employed a rule-based approach (as criteria) in the verification, focusing on the identification of significant reporting rules and the reliability of project monitoring. Verification is not meant to provide any consultancy towards the project participants. However, stated requests for clarifications and/or corrective actions may have provided input for improvement of the monitoring.

1.3 Level of Assurance

The project is assessed based on the VCS program guide version 4.4 /03/, VCS standard version 4.7 /04/, VCS Monitoring Report Template version 4.4 /05/ and VCS Verification Report Template, version 4.4. EPL has employed a rule-based approach (as criteria) in the verification, focusing on the identification of significant reporting rules and the reliability of project monitoring. Verification is not meant to provide any consultancy towards the project participants. However, stated requests for clarifications and/or corrective actions may have provided input for improvement of the monitoring.

Materiality Threshold: The verification assessment for the GHG emission reduction was conducted to provide a reasonable level of assurance of compliance against the defined audit criteria and materiality threshold as defined in the VCS standard /04/ as below:

	Threshold	Related to
☐	1 %	Emission reductions or removals for large projects achieving a total emission reduction or removal of greater than 300,000 tonnes of carbon dioxide equivalent per year

☒	5 %	Emission reductions or removals for projects achieving a total emission reduction or removal of 300,000 tonnes of carbon dioxide equivalent per year or less.
-------------------------------------	-----	---

Risk Analysis and verification planning: Before starting the remote assessment, the team leader has assessed the nature, scale and complexity of the verification tasks by carrying out a strategic analysis of all activities relevant to the project activity. The team leader has collected and reviewed the information relevant to the project activities and assessed the team competency to carry out the verification and ensured that it is able to conduct the necessary risk analysis. Based on the documents review and the stage of the project, potential risks that are material for the GHG emission reporting and estimation were identified and potential mitigation measures were identified before the field verification starts. Potential reporting risks and necessary auditing procedures for residual risk areas identified and assessed are tabulated below:

Sl. No.	Risk that could lead to material errors, omissions or misstatements	Assessment of the potential risk		Assessment of the records/information/interview with personnel to check controls/mitigation measures
		Risk level	Justification	
1.	Monitoring, recording and reporting of the information in database and ER spreadsheet.	Low	The project has successfully completed previous verifications. The project proponent is familiar with monitoring procedures and data reporting in line with the registered PD previous verification and certification report. Hence, the risk level is Low	The verification team had interviewed the staff of the monitoring team and checked all records to confirm whether the monitoring plan has been well implemented. The major parameters used for determining the project's baseline emissions are the measurement of electricity export and import from grid according to the monitoring plan is recorded monthly. The

				team reviewed the whole data set of the monthly records, and crosschecked against relevant sales records.
2.	Information System: Use of spreadsheets without adequate controls related to data changes/updates, version tracking, traceability, security	Low	The project proponent has already established a well-organized monitoring team, monitoring plan, including data collection procedure and QA/QC procedure consistent with approved monitoring plan. Govt. controlled generation reports are available. Monitoring equipment are calibrated at defined frequency. Hence, the risk level is low.	The verification team had interviewed the staff of the monitoring team and checked all records and found that the monitoring plan has been well implemented. The team reviewed the whole data set of the monthly records, and crosschecked against relevant sales records. The verification team also interviewed the staff of the monitoring team and verified the relevant records and confirm that the data collection procedure and QA/QC procedure have been well implemented.

3.	Accuracy of the measuring equipment	Low	The project proponent has already established a well-organized monitoring team, monitoring plan, including data collection procedure and QA/QC procedure consistent with registered monitoring plan. The main data parameter to be monitored net electricity generated supplied to the grid which is verified by 100% review of generation records presented by PP. Additionally, PP manages, entire project database to locate and monitor as in when required. Therefore, there is low likelihood that a poor flow of required data can be witnessed. Hence, the risk level is low	The verification team interviewed the staff of the monitoring team and checked all records to confirm whether the monitoring plan has been well implemented.
----	-------------------------------------	-----	---	---

Verification team formation: The appropriate verification team was formed with qualified members qualified in accordance with EPL's qualification procedure for assessing the project for this monitoring period considering the potential risks and potential mitigation measures for those risks. The verification team and the technical reviewer consist of the following personnel.

Role/Qualification	Last Name	First Name
Team Leader	Lahon	Biswajit
Technical Expert/Verifier	Das	Samar
Team Member	Baishya	Bidyut Pavan
Technical Reviewer	Murty	Eswar

Consideration of materiality in conducting verification: Based on the verification planning, the remote audit has been carried out. This is performed by conducting remote assessment and obtaining documentary evidences and other information and explanations to achieve reasonable assurance on emission reduction reporting and compliance with the registered JPD and MR/07/. From the audit findings, it is found that the GHG emission reduction are fairly stated and are in compliance with the standards and guidelines of VCS and applied methodology /06/.

The assessment was done through relevant document review as given in Appendix: 05 of this report and the corrective actions/clarifications as given in Appendix 06 of this report. The final verification report before being submitted to the client was subjected to an independent internal technical review to confirm that all verification activities had been completed according to the pertinent EPL's instructions, with a reasonable level of assurance. The technical review was conducted by a reviewer qualified in accordance with EPL's qualification procedure. Following the technical review, the final report was further reviewed for QA/QC to ensure it meets a reasonable level of assurance. Therefore, there is no material changes in reporting of ER in the final version (v1.3, dated 27/02/2026) of the monitoring report /02/ by PP. So, the audit was done appropriately and sufficiently and the result has a reasonable level of assurance confirming that emission reduction reporting is free of material errors, omissions and misrepresentations.

1.4 Summary Description of the Project

The project has been implemented by Apraava Renewable Energy Private Limited (AEPL) (formerly known as CLP India Private Limited) /16/ in the state of Karnataka. The project is located at Harapanahalli in the state of Karnataka. The project activity utilises wind power to generate clean power with a view to bring in greenhouse gas emission reductions. The power generated from this project activity has been supplied to the Indian Integrated Grid System. The Project is fully commissioned and is supplying electricity to Integrated Indian Grid system.

The first turbine under the project activity was commissioned on 21-01-2011 and last turbine was commissioned on 25-02-2011. The combined capacity of the project is 39.6 MW which involve 24 wind turbines of Vestas make having capacity of 1650 kW each at Harakanalu, Arsanahalu, Hyarada and Dasanahalli which are part of Harapanahalli Taluk of Davangere

District in the State of Karnataka. The commissioning date for all the turbines installed in the project activity is given in the table below:

Commissioning Date	Total Turbines	Per turbine capacity (MW)	Total Capacity (MW)
21-Jan-2011	08	1.65	13.2
25-Feb-2011	16	1.65	26.4

The generated electricity is exported to NEWNE Grid. The project qualifies as "Projects" as per the VCS Standard /04/. During this current monitoring period with 39.6 MW capacity the project exported 78,299 MWh of electricity resulting in emission reductions of 67,436 tCO₂.

2 VERIFICATION PROCESS

2.1 Method and Criteria

The verification was carried out using EPL's procedures, following the guidelines set out in the VCS Requirements, including the VCS Program Guide (version 4.4) /03/ and the VCS Standard (version 4.7) /04/. The assessment of greenhouse gas (GHG) emission reductions was based on the approved baseline and monitoring methodology ACM0002: "Grid-connected electricity generation from renewable sources" (Version 21.0) /06/, along with the registered Joint Project Description and Monitoring Report/07/.

The method and criteria used for verification:

The verification consists of the following three phases:

1. Completeness check and desk review of the validation report, monitoring plan, monitoring report, monitoring methodology, VCS JPD and MR, applicable tools in particular attention to the frequency of measurements, quality of metering equipment including calibration requirements, QA/QC procedures and other relevant documents.
2. Remote inspections and interviews. The remote interviews include the following:
 - Kick-off meeting for brief project description by the Project Participants & discuss on verification plan.
 - Interview with PP & relevant stakeholders on assignment of implementation and operation of project activity with respect to validated VCS JPD and MR & review of information flows for generating, aggregating, and reporting the monitoring parameters.

- Interview with relevant personnels to determine whether the operational and data collection procedures are implemented and in accordance with the monitoring plan of the validated VCS JPD and MR.
 - Cross check of information and data provided in the monitoring report with purchase records or similar data sources.
 - Review of assumptions made in calculating the emission reductions (if any).
 - Implementation of QA/QC procedure in-line with the VCS JPD&MR and methodology requirements.
3. Resolution of outstanding issues and the issuance of the final Verification report and as applicable the VCS Verification Representation.

The following sections outline each step in more detail. The major milestones for the verification are provided below:

- a. Receipt of initial project documents: 01-Dec-2025
- b. Submission of Notice of Validation/Verification Service (NOVS): 05-Dec-2025
- c. Audit Plan communication to PP: 15-Dec-2025
- d. Remote Assessment: 24-Dec-2025
- e. Audit finding communication to PP: 28-Dec-2025
- f. Response Received from PP: 08-Jan-2026
- g. Draft verification report dated: 15-Jan-2026

2.2 Document Review

During the document review, EPL used standard auditing methods to evaluate the accuracy and reliability of the information provided. The verification was mainly based on the Monitoring Report and the supporting documents numbered from /01/ to /06/.

EPL has primarily conducted the document reviews of the monitoring reports (MR) /01/ and emission reduction calculation sheets /02/ submitted by PP. Also, the registered project documents, corresponding registered joint validation and verification report /08/ and registered joint PD and MR/07/, have been reviewed. In addition, other supporting documents to cross-check PP's information and statements in the MR are reviewed which are listed in Appendix: 05

2.3 Interviews

During the verification, the VVB conducted remote audit, document review, and interviews with the project proponent, employees, and stakeholders. During the audit process, VVB conducted interviews with the site-in-charge and reviewed the relevant generation records, invoices, meter calibration certificates, and training records. In addition, the WTGs and their associated substations were presented to the audit team during the remote visit for verification purposes. This was done to confirm that the information reported for the monitoring period was accurate and followed the procedures outlined in the registered joint Project Description and Monitoring report/07/. To verify electricity generation, monthly generation records and invoices /17/-/19/ were reviewed as per the registered project documents. Other aspects, such as repair and maintenance activities and any reported grievances, were also checked during the assessment and cross-verified with the information provided in the report. This was done to confirm that the information reported for the monitoring period was accurate and followed the procedures outlined in the registered joint Project Description and Monitoring Period /07/.

The table below provides details of the remote interview process and identifies the personnel interviewed, along with their roles. It includes individuals who provided additional information beyond what is available in the joint registered PD and MR/07/ and Monitoring Report /01/, and other supporting documents. The table also lists the interviews conducted with the Project Proponent and the team involved in preparing the Monitoring Report and calculating Emission Reductions, along with the scope of each interview.

SN	Date	Name, Role	Organization	Scope of interview
1	24-Dec-2025	Imtiaz (Assistant Manager) B Rahul Kumar (Manager-Carbon Trading)	APRAAVA Renewable Energy Pvt Ltd	Project management, QA/QC for the project, Grievance mechanism, monitoring of project activity, Project implementation, ownership, legal compliance, environmental impacts, ongoing communications, calibration of the measuring equipment's, maintenance and operation etc.
2	24-Dec-2025	Naresh Badhwar (Carbon Consultant) Shikha Prajapati (Associate) Shivam Kashyap (Associate)	ARX Carbon	Information flows for generating, aggregating and reporting- ER calculations. Data collection. Safety and Quality control procedures. Information flows for generating, aggregating and reporting- ER calculations. Data collection approach, tools and applied methodology use for ER calculation, QA/QC, Social and environmental impacts etc.

3	24-Dec-2025	Manju Nath Shiv Kumar	Local Stakeholders	Interview with villagers residing beside the plant, interview regarding any grievances/complaint during this monitoring period
---	-------------	--------------------------	--------------------	--

2.4 Site Visits

During the current monitoring period, Remote audit was conducted on 24-Dec-2025, This is the 3rd verification under the second crediting period. Additionally, the VVB carried out a risk assessment as detailed in Section 1.3 of this report and determined that the risk level is low. VVB also did not apply any sampling approach to verify the monitoring results. 100 percent monitoring records were made available to VVB, and the audit team verified 100 percent monitoring results without any sampling approach. During the remote audit the audit team cross checked the implementation and operational status of each WTG in both sites applying two methods: 1) Since all WTGs are connected through SCADA system and therefore, the audit team could check each WTG on real time basis and confirm the existence and operational status; 2) During the site visit, the audit team checked the main and check energy meters at the project site to ensure the consistency of information between MR, Invoice, monthly generation records and calibration records. All energy meters were checked without any sampling exercise. The government approved monthly generation records transparently specify the name of WTG owner, WTG capacity and the site/substation the WTGs are connected. Therefore, during the audit, the audit team could verify all WTGs and its corresponding records applicable to the current monitoring period. The details of WTGs are provided in Appendix:03 of the report. It was confirmed that the WTGs and related systems are consistent with the details provided in the registered PD. EPL team cross checked the WTGs with respect to commissioning records and project design, reviewed the information flows for generating, aggregating and reporting the monitoring parameters, interviewed key personnel of the plant to confirm the operational and data collection procedures. Reviewed calculations and assumptions made in determining the GHG data and emission reductions, checked the quality control and quality assurance procedures in place to prevent or identify and correct any errors or emissions in the reported monitoring parameters:

The steps followed during the remote audit:

- Assessed the implementation and operation of the proposed project activity.
- Cross checked the WTGs with respect to commissioning records.
- Reviewed the information flows for generating, aggregating and reporting the monitoring parameters.
- Interviewed key personnel of the plant to confirm the operational and data collection procedures.

- e. Reviewed calculations and assumptions made in determining the GHG data and emission reductions.
- f. Checked the quality control and quality assurance procedures in place to prevent or identify and correct any errors or emissions in the reported monitoring parameters.
- g. Inquired in detail on risk assessments done by the PP for Stakeholder and Environment, Ecosystem Health and Human Rights & Equity.
- h. A check of the monitoring equipment including performance and observations of monitoring practices against the requirements of the registered VCS JPD&MR/07/ and the selected methodology /06/.

2.5 Resolution of Findings

The findings can be raised in any stage of the verification to ensure the transparency of the information given and the result has a reasonable level of assurance confirming that emission reduction reporting is free of material errors, omissions and misrepresentations. The objective of this phase of the verification is to resolve any outstanding issues which need to be clarified for EPL's positive conclusion on the project description. The verification protocol shows in a transparent manner the requirements, means of verification and the results from verifying the identified criteria. The verification protocol consists of tables for Forward Action Request (FAR), Corrective Action Request (CAR) and the Clarification Request (CL); the different columns in these tables are described below:

Forward Action Request (FAR) is raised during verification to highlight issues related to project implementation that require review during the next verification or throughout remaining verifications of the project activity.

A corrective action request (CAR) is raised if one of the following occurs:

- Non-conformities with the monitoring plan or methodology are found in monitoring and reporting, or if the evidence provided to prove conformity is insufficient.
- Mistakes have been made in applying assumptions, data or calculations of emission reductions that will impair the estimate of emission reductions.
- Issues identified in a FAR during validation or previous verifications to be verified during the current verification have not been resolved by the project participants.
- A clarification request (CL) is raised if information is insufficient or not clear enough to determine whether the applicable VCS requirements have been met.

For this project activity, findings were raised after remote assessment based on the desk review of the projects specially the MR and ER sheet submitted, registered JPD and MR and Joint Validation and Verification reports and any outstanding issues raised during validation and outcome of the remote assessment. In summary, 03 CLs and 03 CARs were raised during this verification. The findings were sent to PP in a separate sheet. With appropriate response and supporting documents from the PP, these were closed successfully based on verification and cross check. The detail of the findings and their resolution are given under Appendix: 06 of this report.

2.5.1 Forward Action Requests

No FAR has been raised from this verification.

2.6 Eligibility for Validation Activities

This section is not applicable as EPL is conducting the 3rd verification activity of 2nd crediting period. The project activity falls under sectoral scope 01 and the EPL is accredited for validation /verification of project activities under this scope.

3 VALIDATION FINDINGS

3.1 Methodology Deviations

No methodology deviation applied during this monitoring period.

3.2 Project Description Deviations

#1 This change pertains only to the name of the Project Participant (PP), while the organization itself remains the same. The VVB has reviewed the name change documents provided by the PP and confirms that the organization's name has been changed from CLP India (Wind Farm) Private Limited to Apraava Renewable Energy Private Limited. Therefore, this deviation does not impact the applicability of the methodology, baseline, or additionality, and the verification team has accordingly accepted the deviation.

3.3 New Project Activity Instances in Grouped Projects

Not applicable, as the project is not a grouped project.

3.4 Baseline Reassessment

Did the project undergo baseline reassessment during the monitoring period?

☐ Yes ☒ No

4 VERIFICATION FINDINGS

4.1 Project Details

Item	Evidence gathering activities, evidence checked, and assessment conclusion:			
Audit history	The Project Activity is a registered VCS project under VERRA with VCS ID 1482 /13/. The project was validated by LGAI Technological Center, S.A for a crediting period of 10 years. The crediting period is from 21th January 2021 to 20th January 2031 /08/. This is the 3 rd verification from the 2nd crediting period.			
	Audit Type	Period	VVB	No. of Years
	Validation/Verification	21-Jan-2011 – 31-May-2013	Bureau Veritas Certification	NA
	Verification	01-Jun-2013 – 31-May-2016	Bureau Veritas Certification	3 years
	Verification	01-Jun-2016 – 01-Nov-2017	LGAI Technological Center, S.A.	1 year 5 months
	Verification	02-Nov-2017 – 01-Feb-2019	Earthood Services Pvt Ltd	1 year 6 months
	Verification	02-Feb-2019 – 01-Feb-2020	LGAI Technological Center, S.A.	1 year

	Verification	02-Feb-2020 – 20-Jan-2021	Earthood Services Pvt Ltd	11 months 2 weeks
	Validation and Verification	21-Jan-2021 – 30-Sep-2022	LGAI Technologica I Center, S.A.	1 year 8 months
	Verification	01-Oct-2022 – 31-Dec-2023	EcoLance Private Limited	1 year 3 months
	Verification	01-Jan-2024 – 31-Dec-2024	EcoLance Private Limited	1 year
Double counting and participation under other GHG programs	The PP has confirmed that the emission reductions for this project are not double counted and are claimed only under VCS for this monitoring period. The PP also confirms regarding no participation in any other GHG mechanism for this monitoring period. The VVB confirms that PP is not participating in any other GHG mechanism. Furthermore, VVB confirms that the project has not been registered nor seeking registration in any other GHG program which was crosschecked by VVB in the respective standards website /09/, /10/, /11/, /12/. So, the VVB is able to confirm that this project activity is registered only in VERRA and is neither participated in other GHG programs nor intended to do so. VVB also confirm that the project is not rejected by any other program.			
No double claiming with emissions trading programs or binding emission limits	The PP has confirmed that the emission reductions for this project are not double counted and only claimed under VERRA for this monitoring period. The PP also confirms regarding no participation in any emission trading program or binding limits. So, the project complies with the requirements of the VCS program.			
No double claiming with other forms of environmental credit	The PP has confirmed that the emission reduction credits that will be issued in this monitoring period will not be claimed as other environmental credits /01/. Furthermore, VVB confirms that the project has not availed ERs for the current monitoring period under any of these programs which was crosschecked by VVB in the respective standards website /09/, /10/, /11/, /12/.			

Supply chain (scope 3) emissions double claiming	The project does not have any supply chain emission source. The wind project is in commissioning stage and generated electricity (as product) is supplied to connected grid.
Sustainable development contributions	During the monitoring period, the project activity contributed to the sustainable development of the host country by generating clean energy and contributing to energy mix. PP also provides frequent donations to the local community for the community development. It also contributes to the well-being and health of its employees. VVB has confirmed this during the remote audit and the evidences. From the assessment, VVB confirm that the project has contributed to achieve SDG 7, SDG 8 and SDG 13 aligning with Indian Sustainable Development Criteria and Sustainable Development Goals. SDG 7: (SDG Indicator 7.2.1: Renewable energy share in the total final energy consumption). The project utilizes the wind energy for electricity generation which replaces equivalent electricity otherwise would have generated in fossil fuel dominated grid. About 78,299 MWh electricity has been supplied to central grid during this monitoring period. Therefore, the project contributes to SDG 7. SDG 8(SDG Indicator: Quality of Employment) The project has provided employment opportunity to skilled and unskilled personnel and relevant trainings for quality employment. During the current monitoring period training has been provided. VVB reviewed the relevant employment training records provided by PP and confirms the project positively contributed to SDG 8. SDG 13: Project activity has reduced GHG emission in this MP by utilizing generating electricity from wind energy. During the monitoring period, the project has contributed to reduce 67,436 tCO₂ of emissions. VVB confirm the contribution of projects towards achieving SDG 13.
Additional information relevant to the project	Not applicable as PP has not included any commercially sensitive information that are excluded from the report or public disclosure.

4.2 Safeguards and Stakeholder Engagement

4.2.1 Stakeholder Identification

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Stakeholder identification	Not Applicable. PP has conducted the stakeholder on 01-February-2011 as part of validation. The makeup of stakeholders has not been changed after validation and hence stakeholder identification is not applicable.
Legal or customary tenure/access rights	Not applicable. PP has conducted stakeholder consultation and the stakeholders were aware of the project at the validation period. The project is implemented following government approvals and all legal requirements were met. Hence there are no legal or customary tenure/access rights to territories and resources of the project, nor collective and conflicting rights held by stakeholders. This has been cross-checked by VVB during the remote assessment and found valid.
Stakeholder diversity and changes over time	Not applicable The project involves stakeholders ranging from government agencies to the community. However, no changes were identified among the stakeholders involved with the project during remote assessment.
Expected changes in well-being	The project has no significant risks and impacts. The project has contributed the community and the employee for their socio-economic benefits. This has been discussed during the remote assessment by VVB and the claim by PP is found valid.
Location of stakeholders	The stakeholders are within the jurisdiction of Gujrat states of India. Local people, interested government agencies are located nearby and within the state boundary of Karnataka.
Location of resources	The project uses wind energy for electricity generation.

4.2.2 Stakeholder Consultation and Ongoing Communication

Item	Evidence gathering activities, evidence checked, and assessment conclusion
------	--

Ongoing consultation	The PP has always welcome to receive any feedback/continuous inputs via telephone, social media, email or even personally at the project site. A feedback registry is kept at project site to record any feedback received at site. Notice is displayed for any grievance recording and redressal. So, in VVB's opinion, PP has put all the efforts for ongoing stakeholder consultations.
Date(s) of stakeholder consultation	Not applicable In this monitoring period, no specific stakeholder consultation is conducted however, PP is continuously in consultation with the stakeholders and ready to receive feedbacks as stated above.
Communication of monitored results	The result of the monitoring is always available in the VERRA website transparently /13/. Other than this, stakeholders are always welcome to put their grievances regarding the project as mentioned above through any media. During the remote, VVB has cross-checked this and found in line with the PP's reporting. There was no grievance/comment found reported during the monitoring period.
Consultation records	Not Applicable As neither physical consultation meeting is conducted nor received any grievances during this monitoring period, the records related to the consultation are not applicable. During remote assessment, VVB found no such grievances from the stakeholders.
Stakeholder input	Not Applicable As neither physical consultation meeting is conducted nor received any grievances during this monitoring period, the records related to the consultation are not applicable. During remote assessment, VVB found no such grievances from the stakeholders.

4.2.3 Free, Prior, and Informed Consent

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	Not Applicable As the physical stakeholder consultation was conducted in 2011, the project was shared with the stakeholders and found no feedback

	claiming on rights and usage of resources. Also, in ongoing stakeholder consultation, the stakeholders at any time can put their grievances. However, there is no any ongoing or unresolved conflicts over property rights, usage, or resources found by VVB during the project remote assessments. So, this part is not applicable for this monitoring period.
Outcome of FPIC discussion	Not applicable With the stakeholder consultation, the project was already validated. As mentioned above, there is no any ongoing or unresolved conflicts over property rights, usage, or resources found by VVB during the project remote assessments. So, this part is not applicable for this monitoring period.

4.2.4 Grievance Redress Procedure

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Grievance received and steps taken to resolve the grievance including the outcomes of the resolution	Not applicable PP remains accessible to receive feedback and grievances at any time through various communication channels. During the remote assessment, the audit team conducted interviews with local villagers and confirmed that no grievances were reported during the current monitoring period.
Grievance redress procedure	The PP has placed a register at the project office to record any feedbacks/ grievances at any time. In addition, public display to comment/register any feedback at site is available. The company continuously held public meetings with local community to explain the update in any grievance procedure and how to raise and complaint regarding the project activity. So, in VVB's assessment, the grievance redressing mechanism is there for PP with specific focal points as verified during the remote assessment.

4.2.5 Public Comments

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
Not applicable	Not applicable	As mentioned above, during this monitoring period, no public comments/grievances were received through any means. Same is verified during remote assessment by VVB. PP has confirmed that any comments that will be received for issuance will be addressed by PP.

4.2.6 Risks to Local Stakeholders and the Environment

4.2.6.1 Management Experience

The EPL team while performing the remote assessment had interviewed the project proponent regarding the knowledge and efficiency of the O&M team as well as the overall management experience in handling wind power projects. In response to EPL's query, PP has stated that frequent training is being provided to all the staff involve in this project activity. The staff training record has been shared with EPL. EPL has reviewed the staff training record and found it to be satisfactory. Additionally, Apraava Renewable Energy Private Limited (AREPL) which was founded in 2002, has been in the renewable energy business for more than 20 years which is verified from publicly available data /15/.

4.2.6.2 Risk Assessment

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Natural and human induced risks to stakeholders' wellbeing	No risk has been identified. As described above, PP has always welcomed to the stakeholders for the comment/grievances. Also, the project has not offered any risks to the stakeholder's participation. So, during remote assessment, VVB identified no risks to the stakeholder's participation by the project activity.
Risks to stakeholder participation	No risk has been identified. As described above, PP has always welcomed to the stakeholders for the comment/grievances. Also, the project has not offered any risks to the

	stakeholder's participation. So, during remote assessment, VVB identified no risks to the stakeholder's participation by the project activity.
Working conditions	No risk has been identified. The Company has a robust Health, Safety, Security & Environment (HSSE) Policy & management system that is applicable to all employees, contractors and relevant stakeholders of the organisation. As verified from remote assessment, employees always wear PPE during O&M.
Safety of women and girls	No risk has been identified. PP has Health, Safety, Security and Environment (HSSE) Policy and Prevention of Sexual Harassment at Work policies in place. PP follows all the regulations and safety protocols provided to the minority and marginalized groups. VVB also checked the publicly available company's Annual Integrated Report FY 2022-23 in this regard and found to be effective.
Safety of minority and marginalized groups, including children	PP has Health, Safety, Security and Environment (HSSE) Policy and Prevention of Sexual Harassment at Work policies in place. PP follows all the regulations and safety protocols provided to the minority and marginalized groups. VVB also checked the publicly available company's Annual Integrated Report FY 2022-23 in this regard and found to be effective.
Pollutants (air, noise, discharges to water, generation and release of hazardous materials and chemical pesticides and fertilizers)	The project involves electricity generation from wind energy. Hence, no significant pollutants are generated from this project.

4.2.7 Respect for Human Rights and Equity

4.2.7.1 Labor and Work

Item	Evidence gathering activities, evidence checked, and assessment conclusion
------	--

Discrimination	To avoid discrimination, PP has laid written human rights policy as available publicly in company website /15/. There is no discrimination found followed as part of human resource management.
Sexual harassment	PP has Health, Safety, Security and Environment (HSSE) Policy and Prevention of Sexual Harassment at Work policies in place. PP follows all the regulations and safety protocols provided to the minority and marginalized groups. VVB also checked the publicly available company's Annual Integrated Report FY 2022-23 in this regard and found to be effective.
Gender equity in labor and work	To avoid discrimination, PP has laid written human rights policy as available publicly in company website /15/. There is no discrimination found followed as part of human resource management.
Forced labor	PP has laid written human rights policy as available publicly in company website /15/. No forced labour is possible as per host country's labour law /16/.
Child labor	PP has laid written human rights policy as available publicly in company website /15/. No child labour is possible as per host country's labour law /16/.
Human trafficking	The host country has put strict regulations in place to avoid any human trafficking. The project proponent has also laid written human rights policy as available publicly in company website /15/. The project does not create any scope for human trafficking.

4.2.7.2 Human Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk Identified	The host country (India) has enacted human rights protection act which is applicable for this project also. The company has strict human rights policy in place. VVB via interview with project proponent, site personnel and publicly available records such as Company annual report could confirm that the project does not put any human rights risk.

4.2.7.3 Indigenous Peoples and Cultural Heritage

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
------------------	--

No risk identified	The project is a wind power project set up as per government's bidding process. There is no risk to indigenous people and cultural heritage.
--------------------	--

4.2.7.4 Property Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	The project is a wind power project set up as per government's approval. All regulatory approvals are in place and verified by VVB.

4.2.7.5 Benefit Sharing

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Summary of the benefit sharing plan	The benefit sharing is not applicable for the project. From the evidences the project is implemented by Apraava Energy and there are no disputes on property rights of the IPs, LCs and customary right holders.
Benefit sharing during the monitoring period	The benefit sharing is actually not applicable for the project as mentioned above.

4.2.8 Ecosystem Health

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Impacts on biodiversity and ecosystems	The project is a wind power project. Hence, no risk identified.
Soil degradation and soil erosion	The project is a wind power project. Hence, no risk identified.
Water consumption and stress	The project is a wind power project. Hence, no risk identified.

4.2.8.1 Rare, Threatened, and Endangered species

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Species or habitat	The project is a wind power project. Hence, no risk identified
Areas needed for habitat connectivity	The project is a wind power project. Hence, no risk identified.

	Evidence gathering activities, evidence checked, and assessment conclusion
Habitats for rare, threatened, and endangered species	The project is a wind power project. Hence, no risk identified.
Areas for habitat connectivity	The project is a wind power project. Hence, no risk identified.

4.2.8.2 Introduction of Species

Species introduced	Evidence gathering activities, evidence checked, and assessment conclusion
N/A	The project is a wind power project. Hence, not applicable.

	Evidence gathering activities, evidence checked, and assessment conclusion
Invasive species	The project is a wind power project. Hence, not applicable

4.2.8.3 Ecosystem conversion

Item	Evidence gathering activities and evidence checked
Ecosystem conversion	The project is a wind power project. Hence, not applicable

4.3 Accuracy of Reduction and Removal Calculations

GHG According to the applied methodology “ACM0002”, “Consolidated baseline methodology for grid connected electricity generation from renewable sources”, version 21 /06/, the emission reductions have been calculated based on the following formula:

Baseline Emission:

The baseline emissions (BE_y) are calculated based on the following formula:

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

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 VCS project activity in year y (MWh/yr)
EF _{grid,CM,y}	Combined margin CO ₂ emissions factor in year y (tCO ₂ /MWh)

And

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

Where,

EG_{facility,y} = Quantity of net electricity generation supplied by the project plant/unit to the grid in year ‘y’.

The grid emission factor provided as per latest version of CO₂ baseline database applicable for the current monitoring period/07/as given below:

Parameter	Value
OM	0.964
BM	0.552
CM	0.861

Quantity of net electricity generation that is produced and fed into the grid as a result of the implementation of the project activity (EG_{PJ,y})

EG_{PJ,y} = EG_{facility,y} = 78,299 MWh during the monitoring period from 01-Jan-2024 to 31-Dec-2024.

EF_{grid,CM,y} = Combined margin emission factor for grid connected power generation fixed ex-ante, as 0.861 tCO₂ /MWh /07/.

Therefore,

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

$$BE_y = 78,299 \times 0.861$$

$$= 67,436 \text{ tCO}_2$$

As per the methodology and the registered PD, the project does not consider project and leakage emissions.

Hence,

$$ER_y = BE_y - PE_y - LE_y$$

$$= 67,436 \text{ tCO}_2$$

Emission reductions have been calculated in accordance with the applied methodology ACM0002, version 21 /06/, and VCS JPD and MR/07/. The PP has used monitored data and ex ante fixed data including default values as mandated/permitted by the applied methodology. The values used for calculation of GHG emission reductions have been thoroughly checked by the verification team and was found appropriate and correct.

4.3.1 Quality of Evidence to Determine Reductions and Removals

EPL verification team confirms that all the emission sources within the project boundary have been considered appropriately. Monitoring of all parameters during the monitoring period is followed as per registered monitoring plan. Below table describes the data parameters relevant to the monitoring plan:

Data parameters fixed ex-ante and available at validation are given below:

Data Parameters	Source of Data	Reported Value for the project period	Assessment/Observation
Weightage of operating margin emissions factor (WR OM)	Data based on registered JPD and MR /07/, joint validation and verification report/08/	0.75	The weightage of operating margin emission factor is as per, "Tool to calculate the emission factor for an electricity system, version 07.0." VVB confirm that it is consistent in the registered JPD &MR /07/.

Weightage of build margin emissions factor (WR BM)	Data based on registered JPD and MR /07/, joint validation and verification report /08/	0.25	The weightage of build margin emission factor is as per, “Tool to calculate the emission factor for an electricity system, version 07.0.” This is consistent in the registered JPD&MR /07/.
--	---	------	---

Data and parameters monitored:

Data Parameters	Source of Data	Reported Value for the project period	Assessment/Observation
Operating margin CO ₂ emission factor in year y (EF _{grid,OM,y})	CO ₂ Baseline Database for Indian Power Sector” version 20.0/21/	0.964 tCO ₂ /MWh	The EF _{grid,OM,y} was calculated and sourced from baseline CO ₂ Emission database, “Tool to calculate the emission factor for an electricity system, version 07.0” as 3-year generation weighted average using data for the years 2021-2022, 2022-2023 & 2023-2024. The data are obtained from “CO ₂ Baseline Database for Indian Power Sector” version 20.0, published by the Central Authority, Electricity Ministry of Power, Government of India. VVB reviewed the value. Hence, the value is accepted

Build margin CO2 emission factor in year y (EF _{grid,BM,y})	CO2 Baseline Database for Indian Power Sector" version 20.0/21/	0.552 tCO ₂ /MWh	The EF _{grid,BM,y} was calculated as per "Tool to calculate the emission factor for an electricity system, version 07.0". The data is obtained from "CO2 Baseline Database for Indian Power Sector" version 20.0, published by the Central Electricity Authority, Ministry of Power, Government of India. The value is calculated for the year 2023-24. VVB reviewed the value. Hence, the value is accepted
Combined margin CO2 emission factor in year y (EF _{grid,CM,y}) tCO _{2e} /MWh	CO2 Baseline Database for Indian Power Sector" version 20.0/21/	0.861 tCO ₂ /MWh	The EF _{grid,CM,y} was calculated based on 75% of OM and 25% of BM values approach as directed by 'Tool to calculate the emission factor for an electricity system". VVB reviewed the value. Hence, the value is accepted /07/.

Data/Parameter	Assessment
Data Unit	EG _{PJ,y} ; MWh/year
Description	Quantity of net electricity generation supplied by the project (Wind) plant/unit to the grid in year y
Source of data to be used	Form-B of Bangalore Electricity Supply Company Limited (BESCOM)

Value of monitored parameter for the monitoring period	78,299 MWh during the current monitoring period. The net electricity generation supplied value has been sourced from Form-B issued by Bangalore Electricity Supply Company Limited and provided by PP. However, for ER calculation, the net electricity generation has been considered as per the invoice records, since 115% of the imported energy is taken into account as per state utility regulatory framework. Accordingly, the final value used for the calculation is based on the invoice. The value is the aggregate of net electricity exported to the grid every month for the entire monitoring period. The metering system is provided at HARAKNAL 220/33 KV substation by providing meter at 220 KV side of 33/220 KV transformer. The amount of net electricity supplied from 39.60 MW capacity plant is cross checked between the monthly invoices raised by the PP and B-form issued by BESCO and confirm to be consistent /18/. The energy meters are used for continuous monitoring, with monthly data recorded and consolidated on an annual basis. The meters are Class 0.2s and are calibrated once every five years /19/. VVB checked the quantity of net electricity generated values and found the values to be appropriate.
Accuracy of the monitoring equipment	The main and check energy meter is of accuracy class of 0.2s and check meters are of 0.2s which is consistent with registered VCS joint PD & MR/07. The accuracy of the meters are as per industry standard.
Measuring/Reading/Recording frequency	Continuous monitoring and aggregated monthly basis.
Calculation method (if applicable)	Direct Continuous Measurement. The net electricity generated by the project is calculated as the difference between export and import values as recorded at the metering points.

Calibration

Calibration frequency/interval Is the calibration interval in line with the monitoring plan of the PD?	The meter is approved, tested & sealed by the state utility. The meter is in custody of state utility. As per registered JPD&MR, the calibration frequency of energy meters is at least once in every five years /07/. Also, CEA Notification No. 502/70/CEA/DP&D dated 17/03/2006 which is considered as national standard mentions that all interface meters shall be tested at least once in five years. Hence, calibration frequency of once in five years is considered to be appropriate.
Does the calibration cover the monitoring period? Has the calibration frequency been respected?	The monitoring period is from 01-Jan-2024 to 31-Dec-2024. The calibration details of energy meters are given below in Appendix:02 For the current monitoring period no calibration gap has been identified. The latest calibration dates for the energy meters against the respective turbines are given in detail in the MR /01/. EPL has verified these details with the calibration report /19/ issued by a competent authority, which was submitted by PP to EPL. Therefore, EPL confirms that the calibration frequency has been respected.
Calibration certificate	The meters are calibrated by Bangalore Electricity Supply Company Limited (BESCL)/19/
Whether calibration done by an accredited person or institution?	Yes, Calibration is being carried out by Bangalore Electricity Supply Company Limited (BESCL).

4.4 Non-Permanence Risk Analysis

There is no non-permanence risk rating determined by the project proponent.

5 VERIFICATION OPINION

5.1 Verification Summary

EPL has performed verification of the emission reductions reported for the project activity with regard to the relevant requirements for VCS activities. The project participants of the project is responsible for:

- the preparation of greenhouses gas emissions data and the reported greenhouse gas emission reductions from the project on the basis set out in the monitoring plan contained in the registered project design document.
- the development and maintenance of records and reporting procedures in accordance with that plan, including the calculation and determination of greenhouse gas emission reductions of the project in line with applied methodology and VCS.

It is the responsibility of EPL to express an independent verification opinion about the project's conformity with the requirements of VCS Standard version 4.7 /04/ and GHG program applied on the reported greenhouse gas emission reductions from the project. Based on documented evidence and corroborated by remote assessment, EPL can confirm that:

- the project has been implemented and operated as per the registered joint Project Description and Monitoring Report /07/;
- the monitoring report /01/ and other supporting documents provided are complete and verifiable and in accordance with the applicable VCS Standard version 4.7 /04/ requirements;
- the monitoring is in place as per the applied baseline and monitoring methodology /06/.
- the monitoring plan in the MR is as per registered JPD&MR/07/ complying with the applied baseline and monitoring methodology /06/.

5.2 Verification Conclusion

It is EPL's opinion that the GHG emission reduction stated in the monitoring report Version 1.2 of 24-Feb-2026 for the "Wind Energy Project in Harapanahalli, Karnataka" for the period 01-Jan-2024 to 31-Dec-2024 and corresponding emission reduction calculation sheet (version 1.2 of date (24-Feb-2026) are fairly stated. The GHG emission reductions are calculated on the basis of approved methodology (ACM0002- Grid-connected electricity generation from renewable sources, Version-21.0) and the monitoring plan included in the registered JPD and MR, version 1.2 of 19-January-2023. Hence, EPL hereby confirm that the verification is done in line with criteria of VCS. EPL is able to certify that the emission reduction from the project during the monitoring period is as shown below:

Verification period: From 01-Jan-2024 to 31-Dec-2024

Verified GHG emission reductions and carbon dioxide removals in the above verification period:

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Reduction VCUs (tCO ₂ e)	Removal VCUs (tCO ₂ e)	Total VCUs (tCO ₂ e)

01-Jan-2024 to 31-Dec-2024	67,436	0	0	67,436	0	67,436
Total	67,436	0	0	67,436	0	67,436

5.3 Ex-ante vs Ex-post ERR Comparison

Vintage period	Ex-ante estimated reductions/removals	Achieved reductions/removals	Percent difference	Explanation for the difference
01-Jan-2024 to 31-Dec-2024	75,805	67,436	-11.04%	The generation of electricity from wind highly rely on the wind pattern and wind velocity, therefore a difference in ex ante estimation and actual achieved emissions is possibly observed. The change is beyond PPs control. Moreover, the VVB noted, the achieved PLF during the current monitoring period is 22.51 % whereas, the breakeven PLF to reach benchmark as part of additionality assessment is 23.41% which is not reach hence the project is still additional. Additionally, the estimated emission reduction, which does not affect the additionality of the project. Therefore, the difference can be accepted.
Total	75,805	67,436		

APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION

<i>Section</i>	<i>Information</i>	<i>Justification</i>	<i>Assessment method and conclusion</i>
NA	Not Applicable	Not Applicable	Not Applicable

APPENDIX 2: CALIBRATION DETAILS

Serial No.	Meter ID No.	Meter Make	Accuracy Class	Calibration Date	Calibration Validity
1.	21003426 (Main Meter)	L&T	0.2s	10-Jan-2023	09-Jan-2028
2.	21003446 (Check Meter)	L&T	0.2s	10-Jan-2023	09-Jan-2028

APPENDIX 3: DETAILS OF DATA AND PARAMETERS CHECKED FOR RELEVANT WTGS.

Serial No	WTGID	Commissioning date	Latitude	Longitude	Data and Parameters checked
1	H28	21-Jan-2011	14°50'00.1"N	75°48'46.3"E	During the remote audit VVB Crosschecked the following documents for all the WTGs related to parameter Quantity of net electricity supplied to the grid: a. Generation statement/JMR b. Invoice c. Power Purchase Agreement
2	H29	21-Jan-2011	14°50'17.2"N	75°48'37.5"E	
3	H30	21-Jan-2011	14°50'26.2"N	75°48'44.1"E	
4	H31	21-Jan-2011	14°50'37.6"N	75°48'37.3"E	
5	H32	21-Jan-2011	14°50'42.2"N	75°48'22.1"E	
6	H33	21-Jan-2011	14°50'50.3"N	75°48'17.2"E	
7	H34	21-Jan-2011	14°50'47.4"N	75°48'35.7"E	
8	H35	21-Jan-2011	14°51'00.5"N	75°48'33.2"E	
9	H15	25-Feb-2011	14°48'20.5"N	75°50'36.5"E	
10	H16	25-Feb-2011	14°48'31.6"N	75°50'25.8"E	
11	H17	25-Feb-2011	14°48'42.6"N	75°50'21.2"E	
12	H18	25-Feb-2011	14°48'50.1"N	75°50'24.4"E	
13	H19	25-Feb-2011	14°48'36.9"N	75°49'47.5"E	
14	H20	25-Feb-2011	14°48'47.8"N	75°49'43.2"E	
15	H21	25-Feb-2011	14°49'07.4"N	75°49'42.0"E	
16	H22	25-Feb-2011	14°49'16.4"N	75°49'46.1"E	
17	H23	25-Feb-2011	14°49'24.1"N	75°49'42.5"E	
18	H24	25-Feb-2011	14°49'19.3"N	75°49'22.7"E	
19	H25	25-Feb-2011	14°49'37.0"N	75°49'14.7"E	
20	H26	25-Feb-2011	14°49'50.4"N	75°49'12.6"E	
21	H27	25-Feb-2011	14°49'43.7"N	75°48'50.4"E	
22	H36	25-Feb-2011	14°51'13.9"N	75°48'08.0"E	
23	H37	25-Feb-2011	14°51'24.7"N	75°47'59.6"E	
24	H38	25-Feb-2011	14°51'33.0"N	75°47'54.5"E	

APPENDIX 4: ABBREVIATIONS

Abbreviations	Full texts
BE	Baseline Emissions
BESCOM	Bangalore Electricity supply company Limited
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CDM M&P	Modalities and Procedures CDM
CER(s)	Certified Emission Reduction(s)
CH ₄	Methane
CL	Clarification Request
CO ₂	Carbon dioxide
CO ₂ e	Carbon dioxide equivalent
DNA	Designated National Authority
DOE	Designated Operational Entity
EB	Executive Board
EF	Emission Factor
EPL	Eco-Lance Private Limited
ER	Emission Reductions
FAR	Forward Action Request
GHG(s)	Greenhouse gas(es)
GWP	Global Warming Potential
IPCC	Intergovernmental Panel on Climate Change
PD	Project Description
LoA	Letter of Approval
MoV	Means of Verification
MWh	Mega Watt Hour
MR	Monitoring Report

NGO	Non-governmental Organization
ODA	Official Development Assistance
PDD	Project Design Document
MM	Main Meter
CM	Check Meter
SM	Standby Meter
SECI	Solar Energy Corporation of India
VVB	Validation Verification Body

APPENDIX 5: DOCUMENT REVIEW

Code	Document's Name
/01/	Monitoring Report of the project: "Wind Energy Project in Harapanahalli, Karnataka" VCS 1482 Version 1.0: 10-November-2025 Version 1.1: 31-December-2025 Version 1.2: 24-February-2026
/02/	Emission Reduction calculation sheet of the project "Wind Energy Project in Harapanahalli, Karnataka" VCS 1482 Version 1.0: 10-November-2025 Version 1.1: 31-December-2025 Version 1.2: 24-February-2026 Version 1.3: 27-February-2026
/03/	VCS: VCS Program Guide, version 4.4 of 29-August-2023
/04/	VCS: VCS Standard, version 4.7
/05/	VCS: VCS Monitoring Report Template, version 4.4
/06/	CDM Executive Board: ACM0002: Grid-connected electricity generation from renewable sources (Version 21) TOOL 01: Tool for the demonstration and assessment of additionality, version 7.0 TOOL 07: To calculate the emission factor for an electricity system, version 7.0
/07/	Registered Joint Project Description and Monitoring Report "Wind Energy Project in Harapanahalli, Karnataka" VCS 1482 Version 1.2: Dated: 19-Jan-2023
/08/	Registered Joint Validation and Verification Report "Wind Energy Project in Harapanahalli, Karnataka" VCS 1482 Version 2.0: Dated: 19-january-2023
/09/	UNFCCC website for project activities and programme of activities https://cdm.unfccc.int/Projects/projsearch.html
/10/	Gold Standard Registry: https://registry.goldstandard.org/projects?q=&page=1
/11/	VERRA registry for VCS Projects: https://registry.verra.org/app/search/VCS
/12/	VCS: VCS Guidance-Validation and Verification Manual, Version 3.2
/13/	Project link in VERRA: https://registry.verra.org/app/projectDetail/VCS/1482

/14/	Ministry of Corporate Affairs, Govt. of India: Certificate of Incorporation pursuant to change of name from CLP Wind Firms (India) Private Limited to Apraava Renewable Energy Private Limited, dated 31/12/2021
/15/	Apraava Energy: https://www.apraava.com/sustainability/environment
/16/	Ministry of Labour & Employment: https://labour.gov.in/labour-law-reforms
/17/	JMR: B-Form issued by Bangalore Electricity Supply Company Limited (BESCOM)
/18/	Invoice issued by APRAAVA Energy Private Limited to Bangalore Electricity Supply Company Limited
/19/	Calibration Reports: The main meter and check meters re calibrated by Bangalore Electricity Supply Company Limited.
/20/	APRAAVA Energy: HR Policy: https://www.apraava.com/getmedia/c5d64657-fa1d-4fad-a803-a8ca9727c2fa/Human-Rights-Policy.pdf
/21/	Central Electricity Authority, Government of India Ministry of Power CEA database
/22/	Central Electricity Authority, Government of India Ministry of Power CEA (Installation and Operation of Meters) Regulations Notified on 17/03/2006
/23/	APRAAVA Energy: Grievance Register
/24/	APRAAVA Energy: Prevention of sexual harassment policy: https://www.apraava.com/getmedia/b485f4e1-aaf3-49ae-9864-ea38aefbb18e/Handbook-on-Prevention-of-Sexual-Harassment-at-Workplace-Oct-2023.pdf
/25/	Commissioning Certificates of all the WTGs
/26/	Previous Verification Report: EcoLance Private Limited, Version:1.1 of 08-October-2024.
/27/	GCC websites: https://globalcarboncouncil.com/
/28/	CERCARBONO website: https://www.cercarbono.com/

/29/	CDM: Validation and Verification standard https://cdm.unfccc.int/sunsetcms/storage/contents/stored-file-20170502114945162/reg_stan06.pdf
------	--

APPENDIX 6: CLARIFICATION REQUEST, CORRECTIVE ACTION REQUEST AND FORWARD ACTION REQUEST

Table 1. Remaining FAR from Previous verification and/or validation

FAR ID	00	Section no.		Date: DD/MM/YYYY
Description of FAR				
No FAR raised.				
Project participant response				Date: DD/MM/YYYY
Documentation provided by project participant				
VVB's assessment				Date: DD/MM/YYYY

Table 2. CL from this verification

CL ID	01	Section no.		Date: 27-12-2025
Description of CL				
Following are the documents required to provide: 1. Signed invoices for all the months. 2. Calibration Certificate prior to the start of project monitoring period.				
Project participant response (1st round)				Date: 31/12/2025
1. PP has provided the signed copies for all months. 2. PP has provided the Calibration Certificate prior to the start of project monitoring period.				
Documentation provided by project participant				
Copies of invoices and calibration certificate.				

VVB's assessment (1st round)	Date: 02/01/2026
VVB reviewed the copies of invoice and calibration certificate provided by PP and found to be consistent. Hence, CL is closed	

CL ID	02	Section no.		Date: 27-12-2025
Description of CL				
The net export value does not match between the JMR and the invoices provided due to the application of 115% on imports. The PP is required to clarify which value has been considered for the ER calculation. If the value from the JMR has been used, the PP shall explain why the net export value reported in the invoices has not been considered.				
Project participant response (1st round)				Date: 31/12/2025
The Project Proponent has conservatively considered the net export value indicated in the invoices for the Emission Reduction (ER) calculation. As per the Power Purchase Agreement (PPA), invoices are raised based on the net export value reported in the JMR, which includes the application of a 115% factor on imports. To ensure a conservative approach, the net export value as reported in the invoices has been used for the ER calculation.				
Documentation provided by project participant				
VCS MR version 1.1				
VVB's assessment (1st round)				Date: 02/01/2026
VVB reviewed the net export values and found that export value provided in the JMR is the generation value after that 115% on imports is applied which is shown in invoice. For this reason, net export value taken is from Invoice. Hence, CL is closed.				

CL ID	03	Section no.		Date: 27-12-2025
Description of CL				
During the remote audit, VVB noted, based on interviews, that meter calibration needs to be conducted once in six months; however, the registered PD states that the calibration frequency is once every five years. The PP is therefore required to provide a detailed clarification on this inconsistency and also provide the state guideline.				
Project participant response (1st round)				Date: 31/12/2025

As per the registered VCS Project Description (PD), the meter calibration frequency is once every five years, in accordance with applicable national guidelines. The electricity meters installed at the project site are installed and calibrated by the State utility as per statutory requirements. Accordingly, the meter calibration process is under the responsibility of the State utility and the Project Proponent does not have operational control over this process. Hence, the Project Proponent has adopted a calibration frequency of at least once every five years, as reflected in the registered PD.	
Documentation provided by project participant	
VCS MR version 1.1	
VVB's assessment (1st round)	Date: 02/01/2026
For the current monitoring period meter calibration considered is once in every five years since the calibration is under the responsibility of state utility and also VVB reviewed the statutory requirements and found that once in five years is considered. Hence, CL is closed.	

Table 3. CAR from this verification

CAR ID	01	Section no.	4.2	Date: 27-12-2025
Description of CAR				
In section 4.2 of the MR, PP required to check the parameter and also the values of the parameter with the registered joint PD and MR.				
Project participant response (1st round)				Date: 31/12/2025
PP has aligned values of the parameters mentioned in section 4.2 of MR with registered joint PD and MR.				
Documentation provided by project participant				
VCS MR version 1.1				
VVB's assessment (1st round)				Date: 02/01/2026
VVB reviewed the parameter and found as per latest CO2 database applicable for the current monitoring period .PP has considered the parameters from same. Hence, CAR is closed.				

CAR ID	02	Section no.		Date: 27-12-2025
Description of CAR				

PP shall confirm that the GHG Emission reductions or removals generated by the project activity will not be used for compliance with an emission trading program or to meet binding limits on GHG Emissions. Relevant supporting evidence shall be provided.	
Project participant response (1st round)	Date: 31/12/2025
PP confirms that the GHG emission reductions generated by the project activity will not be used for compliance under any emission trading program nor to meet any binding limits on GHG emissions. The emission reductions are intended solely for voluntary use. Relevant supporting evidence and declarations will be provided accordingly.	
Documentation provided by project participant	
Declaration for no double counting.	
VVB's assessment (1st round)	Date: 02/01/2026
PP has provided a declaration on double counting, which was reviewed by VVB. Based on the review, it is confirmed that the GHG emission reductions generated by the project activity will not be used for compliance under any emission trading program.	
Hence, CAR is closed.	

CAR ID	03	Section no.		Date: 27-12-2025
Description of CAR				
The PP is required to explain the waste management practices implemented at the project site and to confirm whether waste is handled by any certified agency.				
Project participant response (1st round)				Date: 31/12/2025
As per PP's Annual Integrated Report FY 2024–25 (Page 200), Project Proponent has implemented robust waste management practices at the project site to ensure safe segregation, reuse, recycling, and disposal of waste. Waste is segregated into hazardous and non-hazardous categories and stored in designated areas in compliance with applicable State Pollution Control Board (SPCB) guidelines. All waste streams are collected, transported, and disposed of through certified and authorised waste management agencies, in compliance with applicable regulatory requirements.				
Documentation provided by project participant				
Annual Integrated Report FY 2024–25 (https://www.apraava.com/IntegratedReport/2024-25/pdf/Apraava-Integrated-Report-2024-25-July-04.pdf)				

VVB's assessment (1 st round)	Date: 02/01/2026
VVB reviewed the waste management policy shared by PP and confirms that waste management is carried out by State pollution control board and disposal of the waste has been well maintained. Hence, CAR is closed.	

APPENDIX 7: COMPETENCY CERTIFICATES



Certificate of Appointment

<< BIDYUT PAVAN BAISHYA >>

The qualification and appointment are done following the requirements of
ECOLANCE PRIVATE LIMITED (EPL/PR/5)

Standard/ Scheme			
☒ VCS	☐ CCMS	☒ GS400	☒ GOC
☒ SD Vista	☐ Social Carbon	☐ Plan Vivo	☐ Plastic Standard
☒ CarCarbon	☐ ISO 14064-1	☒ A 6.4	☐ ICB
☐ BioCarbon	☒ JCM	☐ Reverse	☒ Others (SDG 5, 7, 13)

Role			
☒ Validator/Verifier	☐ Team Leader	☐ Technical Reviewer	☒ Technical Expert
☐ Financial Expert	☐ Trainee	☒ Local Expert (India)	☐ GHG Verifier (Applicable to 14064-1:2018)

Sectional Scopes (All)	
☒ Energy Industries (Renewable/Non-Renewable)	
☒ Energy Demand	
☐ Manufacturing Industries	
☐ Chemical Industry	
☐ Transport	
☐ Solvents Use	
☐ Waste Handling and Disposal	
☐ Afforestation & Reforestation	
☐ Forestry and Other Land Use (Applicable to 14064-1:2018)	
☐ Agriculture	
☐ Livestock and Manure (Applicable to Verma)	
☐ General (Applicable to 14064-1:2018)	



Certificate of Appointment

Technical Areas (Applicable to A6.4)	
☐ 1.1 Thermal Energy Generation	
☒ 1.2 Renewables	
☒ 1.3 Energy Demand	
☐ 4.1 Cement and Lime Production	
☐ 5.1 Chemical Industry	
☐ 7.1 Transport	
☐ 12.1 Chemical Industry	
☐ 13.1 Solid waste and waste water	
☐ 13.2 Manure	
☐ 14.1 Afforestation & Reforestation	
☐ 15.1 Agriculture	

Certificate No	EPL/CD/08/2
Date	01/11/2025
Validity	31/10/2026

Authorized by	Rakha Menon
Designation	Director
	



Certificate of Appointment

<< BISWAJIT LAHON >>

The qualification and appointment are done following the requirements of
ECOLANCE PRIVATE LIMITED (EPL/PR/5)

Standard/ Scheme			
☒ VCS	☐ CCBS	☒ GS4GG	☒ GCC
☒ SD Vista	☐ Social Carbon	☐ Plan Vivo	☐ Plastic Standard
☒ CerCarbono	☒ ISO 14064-1	☒ A 6.4	☒ ICR
☐ BioCarbon	☒ JCM	☐ Riverse	☒ Others (SDG 3,4,5,7,8,13)

Role			
☒ Validator/Verifier	☒ Team Leader	☐ Technical Reviewer	☒ Technical Expert
☐ Financial Expert	☐ Trainee	☒ Local Expert (India, Nepal, Kenya)	☒ GHG Verifier (Applicable to 14064-1: 2018)

Sectoral Scopes (All)	
☒ Energy Industries (Renewable/Non-Renewable)	
☒ Energy Demand	
☐ Manufacturing Industries	
☐ Chemical Industry	
☐ Transport	
☐ Solvents Use	
☐ Waste Handling and Disposal	
☐ Afforestation & Reforestation	
☐ Forestry and Other Land Use (Applicable to 14064-1: 2018)	
☐ Agriculture, Forestry and Other Land Use (Verra)	
☐ Livestock and Manure (Applicable to Verra)	
☒ General (Applicable to 14064-1: 2018)	

EPL/PR/5 ECOLANCE PRIVATE LIMITED Version 3 20-05-2025



Certificate of Appointment

Technical Areas (Applicable to A6.4)	
☐ 1.1 Thermal Energy Generation	
☒ 1.2 Renewables	
☒ 3.1 Energy Demand	
☐ 4.1 Cement and Lime Production	
☐ 5.1 Chemical Industry	
☐ 7.1 Transport	
☐ 12.1 Chemical Industry	
☐ 13.1 Solid waste and waste water	
☐ 13.2 Manure	
☐ 14.1 Afforestation & Reforestation	
☐ 15.1 Agriculture	

Certificate No	EPL/CER/BL/4
Date	10/01/2026
Validity	09/01/2027

Authorized by	Rekha Menon
Designation	Director
	

EPL/PR/5 ECOLANCE PRIVATE LIMITED Version 3 20-05-2025



Certificate of Appointment

<< ESWAR MURTY >>

The qualification and appointment are done following the requirements of
ECOLANCE PRIVATE LIMITED (EPL/PR/5)

Standard/ Scheme			
☒ VCS	☐ CO2S	☒ GSAGS	☐ GDC
☒ SD Vista	☐ Social Carbon	☐ Plan Vivo	☐ Plastic Standard
☐ CerCarbon	☒ ISO 14064-1	☐ A S-4	☐ ICE
☐ BioCarbon	☒ JCM	☐ Reverse	☐ Others (SDG 7, 9, 11, 12, 13)

Role			
☒ Validator/Verifier	☒ Team Leader	☒ Technical Reviewer	☐ Technical Expert
☐ Financial Expert	☐ Trainee	☒ Local Expert (Indie, Indonesia)	☒ QHG Verifier (Applicable to 14064-1: 2018)

Sectoral Scopes (All)	
☒ Energy Industries (Renewable/Non-Renewable)	
☒ Energy Demand	
☒ Manufacturing Industries	
☐ Chemical Industry	
☐ Transport	
☐ Solvents Use	
☒ Waste Handling and Disposal	
☐ Afforestation & Reforestation	
☐ Forestry and Other Land Use [Applicable to 14064-1: 2018]	
☐ Agriculture	
☐ Livestock and Manure [Applicable to Verma]	
☒ General [Applicable to 14064-1: 2018]	

EPL/PR/5

ECOLANCE PRIVATE LIMITED

Version 3

20-05-2025



Certificate of Appointment

Technical Areas (Applicable to A6.4)	
☒ 1.1 Thermal Energy Generation	
☒ 1.2 Renewables	
☒ 3.1 Energy Demand	
☒ 4.1 Cement and Lime Production	
☐ 5.1 Chemical Industry	
☐ 7.1 Transport	
☐ 12.1 Chemical Industry	
☐ 13.1 Solid waste and waste water	
☐ 13.2 Manure	
☐ 14.1 Afforestation & Reforestation	
☐ 15.1 Agriculture	

Certificate No.	EPL/CIR/EM/4
Date	30/01/2026
Validity	09/01/2027

Authorized by	Rakha Menon
Designation	Director
	

EPL/PR/5

ECOLANCE PRIVATE LIMITED

Version 3

20-05-2025