



WIND BASED POWER GENERATION BY MYTRAH ENERGY (INDIA) LIMITED (EKIESL- VCS-JANUARY-16-01)



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Project title	WIND BASED POWER GENERATION BY MYTRAH ENERGY (INDIA) LIMITED (EKIESL-VCS-JANUARY-16-01)
Project ID	VCS 1521
Crediting period	21-February-2024 to 20-February-2034 (Inclusive both days)
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Version	03
VCS Standard Version	Version 4.7
Client	JSW NEO ENERGY LIMITED
Prepared by	LGAI Technological Center, S.A. (Applus+ Certification)

Approved by	<i>Ms. Karen Vega Nonalaya</i> <i>LGAI Technological Center S.A. (Applus+ Certification)</i> <i>VVB Technical Manager</i>
Work carried out by	<i>Mr. Ishan Shrivastava - Lead Auditor & Technical expert</i> <i>Mr. Kumar Shubham – Auditor-in-Training (AiT)</i> <i>Mr. Ravikant Soni– Technical Reviewer & Technical expert</i>

Summary:

Validation purpose: The primary objective of the project activity is to generate electricity from a renewable energy source, namely wind, for captive use with export of surplus power to the regional grid. Electricity is generated by harnessing wind energy through wind turbine generators, where kinetic energy is converted into electrical energy via alternators. The generated electricity is supplied to the regional grid, which operates under the Southern Regional Grid of India.

The project activity comprises the installation and operation of wind power projects with a total installed capacity of 233.1 MW, consisting of 156 WTGs of 0.85 MW each located in Karnataka and Andhra Pradesh and implemented by Mytrah Vayu Krishna Private Limited, and 67 WTGs of 1.5 MW each located in Tamil Nadu and implemented by Mytrah Vayu (Manjira) Private Limited. The VVB confirms that these entities are subsidiaries of JSW Neo Energy Limited, which is the promoter and the Project Proponent of the overall project activity.

The power generated by the project activity displaces an equivalent amount of electricity from the grid, which is predominantly supplied by fossil fuel-based power plants. Consequently, this leads to a reduction in greenhouse gas (GHG) emissions. The estimated GHG emission reductions from the project activity are 369,594 tonnes of CO₂ annually, resulting in a total reduction of 3,695,943 tonnes of CO₂ over the selected 10-year crediting period.

The project activity involves the establishment of a new (Greenfield) facility aimed at generating electricity through the harnessing of wind energy. The 132.6 MW wind power project, implemented by Mytrah Vayu Krishna Private Limited, generates electricity for sale to the respective state utilities under the Southern Grid. Additionally, the 100.5 MW wind power project, implemented by Mytrah Vayu (Manjira) Private Limited, is designed for captive consumption in the state of Tamil Nadu.

As the projects do not involve the use of any fossil fuels, no direct GHG emissions are associated with electricity generation. Therefore, the project ensures the generation of electricity through renewable and sustainable means, without causing adverse environmental impacts.

During the 10 years of crediting period i.e., 21-February-2024 to 20-February-2034, the project will replace anthropogenic emissions of greenhouse gases (GHG's) estimated to be approximately 369,594 tCO_{2e} per year thereon total GHG emission reductions for the chosen 10-year crediting period will be 3,695,943 tonnes of CO_{2e}.

The project proponent has applied the baseline and monitoring methodology ACM0002: Grid-connected electricity generation from renewable sources, Version 22.0¹/09/.

The objective of this validation activity is to have an independent third-party for the assessment of the project design, estimated ER sheet and to ensure a thorough assessment of the proposed project activity against the applicable VCS requirements. In particular;

- The project's monitoring plan is assessed against "ACM0002: Grid-connected electricity generation from renewable sources, Version 22.0/09/.
- VCS Validation and Verification Manual v3.2/09/.
- VCS Standard v4.7/09/.

¹ CDM: Grid-connected electricity generation from renewable sources --- Version 22.0

- VCS Program Guide v5/09/.

Validation is a requirement for all VCS projects and is seen as necessary to provide assurance to stakeholders of the quality of the project and its intended generation of estimated verified carbon units (VCUs).

A risk-based approach has been followed to perform this Validation activity. In the course of Validation, 07 Corrective Action requests (CARs) and 01 Clarification Requests (CLs) were raised and successfully closed and 00 Forward action request (FARs) were raised during the Validation. The review of the project description and additional documents related to baseline and monitoring methodology; the subsequent background investigation, follow-up interviews and project owners have provided LGAI Technological Center S.A. (Applus+ Certification) (hereinafter may be referred to as the VVB) with sufficient evidence to validate the fulfilment of the stated criteria of VCS.

Validation conclusion: - The conclusion of this report shows, that the project, as it was described in the project documentation, is in line with all criteria applicable for the validation. This validation is based on the information made available to LGAI Technological Center S.A. (Applus+ Certification) and the engagement conditions are detailed in this report. VVB's team didn't identify any restriction or uncertainties related to validation of the project activity.

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1 INTRODUCTION

1.1 Objective

LGAI Technological Center S.A. (hereinafter referred to as Applus + Certification or the VVB) has been appointed by “JSW Neo Energy Limited” to perform the Validation of the project titled “Wind Based Power Generation By Mytrah Energy (India) Limited (EKIESL-VCS-January-16-01)” under VCS Standard v4.7/09/ and VCS Program Guide v5.0/09/. The objective of this Validation activity is to have an independent third-party for the assessment of the Project documentation, ER sheet(s) and to ensure a thorough assessment of the proposed project activity against the applicable VCS requirements. In particular;

- The project’s baseline is assessed against “ACM0002: Grid-connected electricity generation from renewable sources, Version 22.0/09/.
- VCS Validation and Verification Manual v3.2/09/.
- VCS standard v4.7/09/.
- VCS Program Guide v5/09/
- VCS Registration and Issuance Process version 5.0/09/

LGAI Technological Center, S.A. (Applus+ Certification) as the Validation/Verification Body (VVB) for the project activity is accredited as a DOE by UNFCCC and also meets the competence requirements as set out in the normative reference ISO 14065:2020/15/.

Validation is a requirement for all VCS projects and is seen as necessary to, through the provision of objective evidence, provide assurance to stakeholders of the quality of the project and that the requirements for a specific intended future use or application have been fulfilled regarding the GHG claims (i.e. generation of estimated Verified Carbon Units (VCUs)).

1.2 Scope and Criteria

The scope of the Validation is the independent and objective review of the Project Description. The VCS RCP PD/04/ is reviewed against the relevant criteria (See Section 1.1. above) including the approved baseline and monitoring methodology (ACM0002: Grid-connected electricity generation from renewable sources, Version 22.0)/09/.

The validation has been conducted in accordance with the VCS Standard Version 4.7/09/, other valid and applicable VCS Regulatory Documents and templates (see Appendix 2 of this Validation Report below), UNFCCC rules and requirements (where applicable) and associated decisions of the VCS Secretariat and the UNFCCC Executive Board (where applicable) (hereinafter also can be referred to as regulatory documents).

The assessment team has employed a risk-based approach to assess the completeness and accuracy of the claims and conservativeness of the assumptions in the VCS RCP PD/04/. The main focus of the assessment team is to

identify the significant risks for the project implementation and the generation of VCUs. The validation is not meant to provide any consulting towards the project proponent. However, stated requests for clarifications and/or corrective actions may have provided input for improvement of the project design.

The only purpose of the validation is its usage during the registration/issuance processes as part of the VCS project cycle. Therefore, LGAI Technological Center S.A. (Applus+ Certification) can't be held liable by any party for decisions made or not made based on the validation opinion, which will go beyond that purpose.

1.3 Reasonableness of Assumptions

Applus+ Certification validation approach is based on the understanding of the risks associated with estimation of GHG emission reductions data and the controls in place to mitigate these.

Applus+ Certification planned and performed the Validation by obtaining objective evidence that substantiate the reasonableness of PP's assumptions and determine whether the project and its GHG statement conforms with the regulatory documents, as well as evaluates the limitations and methods that support a claim about the outcome of future activities, in accordance with the VCS Standard 4.7. Section 4.1.2 (1) /09/.

Likewise, Applus+ Certification collected as well other information and explanations that it considers necessary to give reasonable assurance that reported estimated GHG emission reductions and the assumptions that substantiate these estimations are fairly stated.

In our opinion, the estimated GHG emissions reductions were calculated correctly on the basis of the approved baseline and monitoring methodology ACM0002: Grid-connected electricity generation from renewable sources, Version 22.0/00/ and the VCS Standard, v4.7/09/.

1.4 Summary Description of the Project

The main purpose of this project activity is to generate electrical energy using renewable energy source (wind) for the purpose of captive utility. The project activity generates electricity using wind potential and converts it into kinetic energy using Wind turbines, which drives the alternators to generate energy. The generated electricity is exported to the regional grid system which is under the purview of the Southern grid of India. JSW Neo Energy Limited has developed, installed, operates, and owns the Wind Based Power Generation By Mytrah Energy (India) Limited (EKIESL-VCS-January-16-01).

Project activity is located at three States of India, namely Andhra Pradesh, Tamil-Nadu & Karnataka State of India. JSW Neo Energy Limited is looking forward to earn carbon credits under VCS mechanism.

The details of project capacity and location details for all the project instances are as follows:

Tamil Nadu - 100.5 MW (1.5 * 67)

(Village: - Manakadavu, Ponnivadi, Nallampalayam, Kongoor, Alampalayam, Vellaviputhur, Paruthiyur, Koothampoondi, Pungamuthur, Appiyampatti **Taluka:-** Dharapuram, Ottanchatiram, Dharapuram **District:-** Tirupur and Dindigul).

S No.	Machin ID	Feeder Nos.	Latitude (N)	Longitude (E)
1	K00-518		10.69948341	77.6882558

2	K00-1359	Feeder 9	10.66563968	77.65962324
3	APY-241	Feeder 5	10.65021639	77.64901256
4	APY-416		10.67020783	77.62907088
5	PAR-09		10.66760795	77.6115463
6	PON-534		10.68803933	77.59283778
7	PON-1043		10.68473981	77.60821209
8	NAL-119	Feeder 2	10.7208402	77.58716885
9	NAL-81	Feeder 5	10.72735208	77.58532376
10	NAL-57		10.72995488	77.57654703
11	MAN-210	Feeder 9	10.69502488	77.57087056
12	MAN-898		10.67605028	77.57193498
13	MAN802		10.67881165	77.55364153
14	KON-556	Feeder 4	10.6625153	77.55755231
15	KON-563		10.65892169	77.56165127
16	KON-590		10.65451458	77.55915715
17	KON-640		10.65735343	77.55342588
18	KON-658		10.65283678	77.54550489
19	KON-621		10.64871125	77.55058605
20	KON-501	Feeder 3	10.66499329	77.52838599
21	ALA-1639	Feeder 8	10.76318948	77.61626788
22	ALA-1946		10.76326328	77.62570771
23	NAL-434	Feeder 6	10.73760525	77.62759636
24	KON-234		10.64497336	77.52904287
25	PAR-50	Feeder 5	10.67281499	77.60039121
26	MAN-625	Feeder 3	10.67788177	77.53579195
27	MAN-604	Feeder 2	10.68348459	77.53683425
28	ALA-2301	Feeder 8	10.75886068	77.63132567
29	ALA-1569		10.75463624	77.6265833
30	ALA-2352		10.74110802	77.63007535
31	K00-1157	Feeder 2	10.68178844	77.68985383
32	PON-1081		10.68348435	77.61787566

33	MAN-940	Feeder 9	10.66893415	77.56925334
34	PON-1565		10.69642995	77.65552456
35	PON-1568	Feeder 6	10.69303118	77.6535857
36	VEL-1936	Feeder 8	10.73813524	77.68816772
37	ALA-1618	Feeder 9	10.75944434	77.6049963
38	PON-908	Feeder 8	10.71374814	77.62914446
39	PON-1203	Feeder 6	10.69438029	77.63405677
40	MAN-963	Feeder 7	10.66329726	77.56688572
41	PON-1021	Feeder 6	10.68974267	77.61070314
42	KOL-652	Feeder 5	10.7374949	77.57384237
43	PON-4		10.71893637	77.58140577
44	MAN-828	Feeder 9	10.67012558	77.55507631
45	KON-618	Feeder 3	10.6446245	77.54867946
46	KON-395		10.64247133	77.52219864
47	KON-451	Feeder 2	10.65236689	77.52989861
48	APA-84	Feeder 3	10.64182591	77.56167279
49	PUN-270		10.60746419	77.54929363
50	PUN-34		10.63256556	77.56924986
51	VEL-1702	Feeder 9	10.75513671	77.69153445
52	KAL-093	Feeder 8	10.76334694	77.69804901
53	ALA-2290		10.76527764	77.63428714
54	PON-775	Feeder 6	10.71842551	77.61554436
55	ALA-2260		10.75628612	77.6376538
56	MET-164	Feeder 7	10.61592339	77.56684556
57	NAL-445		10.73391078	77.63495601
58	KOO-1036	Feeder 6	10.68513012	77.6699966
59	VEL-1540		10.75739179	77.66053403
60	KOO-1174	Feeder 7	10.67220444	77.68962334
61	KOO-1000		10.67217045	77.67146366
62	PON-1304		10.70991951	77.63314951
63	APY-247		10.65429232	77.65102078

64	KON-411	10.64434508	77.51504326
65	KOO-581	10.69196175	77.68144785
66	VEL-2119	10.72574112	77.64794111
67	ALA-1385	10.71111522	77.64877317

For Andhra Pradesh

Village: - Burgula District: - Kurnool.

S No.	Location No.	Feeder Nos.	Latitude (N)	Longitude (e)
1	508	Feeder 1	15.154461	77.922135
2	510		15.157268	77.921522
3	511		15.158979	77.923322
4	513		15.161872	77.923761
5	514		15.163549	77.923292
6	515		15.165388	77.922815
7	516		15.166574	77.921892
8	517		15.167997	77.920787
9	518		15.16929	77.919977
10	519		15.170968	77.918066
11	520		15.172449	77.918783
12	528	Feeder 2	15.185218	77.923655
13	529		15.186921	77.923976
14	530		15.189489	77.925118
15	531		15.190881	77.925026
16	532	Feeder 3	15.206692	77.937622
17	533		15.208101	77.938972
18	534		15.209818	77.940958
19	535		15.211871	77.942781
20	536		15.215178	77.947515
21	537		15.216917	77.949166
22	538		15.218416	77.950564
23	539		15.221591	77.953603
24	540		15.225099	77.957372

25	541		15.226569	77.958248
26	542		15.228387	77.959399
27	543		15.229998	77.960501
28	545		15.223820	77.956471
29	546	Feeder 3	15.213598	77.946804

For Karnataka

(Village: Savalsang, Kannuru, Kolurgi , Domnal, Inchageri, Mahaveeranagar, Jigagivani, Hadalasang ,District Bijapur)

S No.	Machine ID	Feeder Nos.	Latitude (N)	Longitude (E)
1	SVG15	Feeder 01	17.1604	75.717
2	SVG16		17.1588	75.7173
3	SVG17		17.1582	75.7219
4	SVG18		17.1568	75.7226
5	SVG19		17.1546	75.7241
6	SVG20		17.1531	75.7245
7	SVG22		17.151	75.7408
8	SVG23		17.1477	75.7429
9	SVG25		17.1441	75.7392
10	SVG26		17.1429	75.7406
11	SVG27		17.1406	75.7408
12	SVG28		17.1332	75.7316
13	SVG29		17.1316	75.7308
14	SVG30	Feeder 02	17.1507	75.7137
15	SVG31		17.1493	75.7122
16	SVG32		17.1475	75.7111
17	SVG33		17.146	75.7116
18	SVG34		17.1434	75.7105
19	SVG35		17.1421	75.7089
20	SVG37		17.139	75.713
21	SVG39		17.1448	75.715
22	SVG40		17.1432	75.7164
23	SVG41		17.1415	75.7166
24	SVG42		17.1395	75.7167

25	SVG43		17.1368	75.7175
26	SVG47		17.1304	75.7266
27	SVG48		17.1497	75.742
28	SVG49		17.1479	75.7089
29	SVG50		17.1233	75.734
30	SVG51		17.1217	75.7234
31	SVG52		17.12	75.7237
32	SVG53		17.1184	75.7267
33	SVG54		17.1395	75.7064
34	SVG57		17.1086	75.7305
35	SVG58		17.1066	75.7298
36	SVG60		17.1007	75.7422
37	SVG62		17.0982	75.7389
38	SVG63		17.0949	75.7388
39	SVG64		17.0968	75.7364
40	SVG65		17.1013	75.7321
41	SVG66		17.0997	75.7317
42	SVG68	Feeder 03	17.1176	75.6977
43	SVG74		17.1105	75.7321
44	SVG75		17.1099	75.7232
45	SVG76		17.108	75.7233
46	SVG83		17.1248	75.7104
47	SVG84		17.1231	75.7170
48	SVG85		17.1179	75.7158
49	SVG88		17.0999	75.7254
50	SVG90		17.1005	75.7082
51	SVG91		17.0986	75.7059
52	SVG94		17.0945	75.7117
53	SVG96	Feeder 04	17.0976	75.7314
54	SVG97		17.0918	75.7302
55	SVG101		17.1176	75.706
56	SVG103		17.0897	75.697

57	SVG105		17.1145	75.7027
58	SVG106		17.0986	75.6774
59	SVG107		17.097	75.678
60	SVG108		17.0953	75.6778
61	SVG109		17.0937	75.6776
62	SVG110		17.0921	75.6772
63	SVG111		17.0906	75.6761
64	SVG112		17.089	75.6753
65	SVG118		17.0872	75.6758
66	SVG119		17.0814	75.6768
67	SVG120		17.0798	75.678
68	SVG122		17.0903	75.6907
69	SVG123		17.0879	75.6967
70	SVG125		17.1163	75.7161
71	SVG126		17.0909	75.7251
72	SVG128		17.0795	75.6956
73	SVG129		17.0766	75.6981
74	SVG131	Feeder 05	17.0736	75.7047
75	SVG132		17.0716	75.7049
76	SVG134		17.081	75.7148
77	SVG135		17.0787	75.7162
78	SVG136		17.0755	75.717
79	SVG137		17.0737	75.7168
80	SVG138		17.0859	75.7285
81	SVG139		17.085	75.7305
82	SVG140		17.0814	75.7319
83	SVG141		17.0793	75.7336
84	SVG143		17.0744	75.7359
85	SVG144		17.0722	75.7368
86	SVG145		17.0701	75.7373
87	SVG147		17.0636	75.74
88	SVG148		17.0654	75.7397

89	SVG150	Feeder 06	17.0827	75.7137
90	SVG153		17.0691	75.7396
91	SVG154		17.1383	75.7416
92	SVG155		17.1144	75.7334
93	SVG156		17.1128	75.7333
94	SVG157		17.1044	75.7275
95	SVG165		17.0963	75.7114
96	SVG166		17.094	75.7293
97	SVG168		17.0753	75.692
98	SVG170		17.1415	75.7129
99	SVG172		17.0956	75.7194
100	SVG173		17.0681	75.7294
101	SVG174		17.0792	75.7598
102	SVG175		17.0763	75.76
103	SVG176		17.0777	75.7537
104	SVG177		17.0747	75.7526
105	SVG178		17.0669	75.7516
106	SVG179		17.0635	75.7549
107	SVG180		17.0616	75.7544
108	SVG193		17.0623	75.7469
109	SVG194		17.064	75.7469
110	SVG195		17.0707	75.762
111	SVG196		17.0725	75.7623
112	SVG197		17.1227	75.7171

During the 10 years of crediting period i.e., 21-February-2024 to 20-February-2034 (inclusive both days), the project will replace anthropogenic emissions of greenhouse gases (GHG's) estimated to be approximately 369,594 tCO₂e per year, thereon total GHG emission reductions for the chosen 10-year crediting period will be 3,695,943 tonnes of CO₂e.

2 VALIDATION PROCESS

2.1 Method and Criteria

The Validation process has been conducted following the regulatory documents and based on the ISO 14064-3:2019/15/ and ISO 14065:2020/15/ using standard auditing techniques as required by the VCS Standard Version 4.7/09/.

The Validation process has been conducted through an onsite inspection (see below), thus, no need for a risk analysis for remote inspections has been determined for this Validation (cf. VCS Standard v4.7. Para 4.1.13)/09/.

No ICT means have been used for the conduction of this Validation process other than those for the provision of documents and transferring information and undertake normal communications with the PP(s). Those ICT means supporting the process in this sense, have been used to an extent sufficient to cover the background necessities of the Validation process and have demonstrated enough effectiveness to conduct it in accordance with the relevant applicable regulatory requirements. No virtual sites have been included in the Validation process according to the definition in the IAF MD4:2025/15/ document. Instead, the documentation has been provided upon request from the VVB by other means (such as physical documents, mail, transfer applications, etc.).

Before the assessment begins, members of the team covering the technical scope(s), sectoral scope(s), and relevant host country experience for evaluating the VCS project activity are appointed in accordance with the Applus+ Certification's procedures and policies, that are in accordance with the ISO 14065:2020/15/ regulatory provisions.

Applus+ Certification has 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 validating the estimated data; and
- Compilation of the information in the VCS RCP PD.

Based on the above, the VVB prepared a Validation Plan and applied an evidence-gathering plan designed to collect sufficient and appropriate evidence upon which to base the conclusion and to consider the inherent risk for the validation. The evidence-gathering plan is based on analytical procedures and tests and considers the thresholds for materiality as per the regulatory documents applied for this Validation (5% as per the applied VCS Standard Version 4.7)/09/.

The applied evidence-gathering plan is used by the VVB to determine the conformity of the statements made by the client against the principles and requirements of the applied regulatory documents during this validation.

The evidence-gathering plan designed by the VVB takes into consideration, as a minimum:

- The selection and management of the data and information;

- The processes for collecting, processing, consolidating, aggregating and reporting the data and information;
- Systems and processes in place to ensure the validity and accuracy of the data and information;
- The design and maintenance of the system to control the data and information;
- Systems, processes and personnel that support system in place, including activities for ensuring data quality;
- The plans for instrument maintenance and calibration where appropriate;

Applus+ Certification has validated the design of the monitoring plan and the data presented in the final version of Project Description for the crediting period applicable to this validation process.

The process of validation involved the following relevant milestones:

- The signature of the contract for validation between the PP and the VVB;
- A kick-off meeting/communication to require the documentary material to perform an initial desk review;
- An initial desk review of the documentary evidences prepared by the Project Proponent;
- The issuance of findings coming from this initial desk review (if any);
- The conduction of an onsite visit, including interviews with project proponent and project stakeholders (see Sections 2.3 and 2.4 below);
- The issuance of findings from the remote inspection and communication of such deviations (if any) to the Project Proponent;
- The assessment of their resolution and closure, when appropriate;
- Once all the findings have been closed, the elaboration of this Validation Report, in which such findings (if any) are described;
- The conduction of an independent Technical Review;
- Upon conclusion of the Technical Review, the VVB may perform a final quality check before the issuance of the Final Validation Report (FVR) and signature of the corresponding Validation Deed.

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

Appointment of the assessment team: -

According to the sectoral scope / technical area and experience in the sectoral or national business environment, LGAI Technological Center S.A. (Applus+ Certification) has composed a project assessment team in accordance with the appointment rules in the internal Quality Management System of LGAI Technological Center S.A. (Applus+ Certification).

The composition of audit team is approved by the LGAI Technological Center S.A. (Applus+ Certification) Central Site during its Contract Review stage, ensuring that the required skills are covered by the team.

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

- Lead Auditor (LA).
- Auditor (A) /Auditor in Training (AiT).
- Technical Expert (TE).
- Technical Reviewer (TR).
- Other supporting roles such as Country Expert (CE) or Financial Expert (FE).
- Observer (OBS).
- Any of the above-mentioned roles in training (iT, e.g. AiT for auditor in training/TEiT for Technical Expert in Trainee).

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 Coverage	Financial aspect	Host country experience	Attendance to on-site visit
Mr. Ishan Shrivastava	LA & TE	YES (1.2)	N/A	YES	YES
Mr. Kumar Shubham	AiT	NO	N/A	YES	YES
Mr. Ravikant Soni	TR & TE	YES (1.2)	N/A	N/A	N/A

The complete list of CVs is included as Appendix 4 of this report.

Document Review: -

The project description (VCS RCP PD)/04/ submitted by the Client was reviewed against the approved methodology and other relevant criteria to verify the correctness, credibility, and interpretation of the presented information. Furthermore, a cross-check between information provided and information from other sources has been done. A complete list of all documents and evidence material reviewed is included in this report below in appendix 2.

Onsite visit:

An on-site audit is conducted by LGAI Technological Center S.A. (Applus+ Certification) assessment team who performed interviews and on-site inspection with project's stakeholders to confirm selected information and to resolve issues identified in the document review. The detail is provided in this report in the below sections Resolution of Clarification and Correction Action Request: -

Resolution of Clarification and Correction Action Request: -

The objective of this phase of the validation was to resolve the requests for corrective actions and clarification and any other outstanding issues which need to be clarified for LGAI Technological Center S.A. (Applus+ Certification) positive conclusion on the project design. The Corrective Action Requests and Clarification Requests raised by LGAI Technological Center S.A. (Applus+ Certification) were resolved during communications between the Client and Applus+ Certification to guarantee the transparency of the validation process, the concerns raised and responses given are summarized below in the appendix 3.

The final version of VCS RCP PD/04/ submitted by project proponent serves as the basis for the final assessment presented. Additional changes to the project during the validation is not considered to be significant with respect to the main VCS objectives. The two VCS main objectives are the reduction of anthropogenic GHG emissions and the contribution of sustainable development to the host country.

Internal quality Control: -

As final step of a validation of the final documentation including the Validation report have to undergo an internal quality control by the technical review committee, i.e., each report has to be finally approved either by the head of the technical review committee or the deputy.

After confirmation of the project proponent the positive validation opinion and relevant documents are submitted to the client(s) for further submission to the VCS Secretariat through the VCS Registry.

2.2 Document Review

The details of the document observed during the Validation process are listed below in appendix 2 of this report.

2.3 Interviews

Organization	Name of Persons/Designation	Site	Topics discussed	Team Member
JSW Neo Energy Limited	Mr. Anjaneyulu Kurumdasu	Mytrah Vayu Krishna Private Limited (Site In-charge)	Project Implementation, O&M activities, LSC, technical specifications, ER calculations, VCS RCP PD, Project description, eligibility, baseline, additionality, IRR calculations etc.	Mr. Ishan Shrivastava & Mr. Kumar Shubham
	Mr. S. Kalidas	Site In-charge Mytrah Vayu (Majira) Private Limited (T.N)		
Local stakeholders	Ramesh Reddy Suresh Naidu	Local stakeholder,	Local Stakeholder	

Organization	Name of Persons/Designation	Site	Topics discussed	Team Member
		(Andhra Pradesh)	consultation, ongoing LSC communication	
	Prakash Gowda Manjunath Shetty	Local stakeholder, (Karnataka)		
	Ravi Kumar Senthil Murugan	Local stakeholder, (Tamil Nadu)		

2.4 Site Visits

As a part of validation an onsite visit has been performed by VVB team. Physical site visit was conducted for the project activity on 16-November-2025 & 18-November-2025. During the onsite visit representative of the project proponent, operation and maintenance staff were interviewed. Also, personal responsible for monitoring, collecting data and management, QA/QC procedure & local stakeholders were interviewed. The details of the personal interviewed are mentioned in the table above.

Duration of Onsite Visit: 16-November-2025 & 18-November-2025				
Sr. No.	Activity performed on-site	Site location	Date	Team Member
1.	Assessment team checked the implementation of the project, Baseline emission, Emission reduction calculation, technical description of the project and Monitoring. LSC interviews	Andhra Pradesh (AP) and Karnataka States of India	16-November-2025 & 18-November-2025	Mr. Ishan Shrivastava (Lead Auditor & Technical Expert) & Mr. Kumar Shubham (Auditor-in-Training AiT)

2.5 Resolution of Findings

The objective of this phase of the validation was to resolve the requests for corrective actions and clarification and any other outstanding issues which need to be clarified for LGAI Technological Center S.A. (Applus+ Certification)'s positive conclusion on the project design. The Corrective Action Requests and Clarification Requests raised by LGAI Technological Center S.A. (Applus+ Certification) were resolved during communications between the Client and LGAI

Technological Center S.A. (Applus+ Certification) to guarantee the transparency of the validation process, the concerns raised and responses given are summarized below in the Appendix 3.

The final version of VCS RCP PD submitted by project proponent serves as the basis for the final assessment presented. Additional changes to the project during the validation process is not considered to be significant with respect to the main VCS objectives. The two VCS main objectives are the reduction of anthropogenic GHG emissions and the contribution of sustainable development to the host country.

Areas of validation findings	No. of CL	No. of CAR	No. of FAR
Project design document and Monitoring report	00	00	00
Description of project activity	00	#CAR05 #CAR06	00
Application of selected baseline and monitoring methodology and selected			
- Applicability of methodology and standardized baseline	00	#CAR02	00
- Deviation from methodology	00	00	00
- Clarification on applicability of methodology, tool and/or standardized baseline	00	#CAR07	00
- Demonstration of additionality	00	#CAR01	00
- Emission reductions	#CL01	00	00
- Monitoring plan	#CL01	#CAR03	00
- Stakeholder's consultation process	01	00	00
- Public comments	00	00	00
Others (please specify)-Matter related to double counting- for validation	00	#CAR04	00
Others (please specify)- Site visit	00	00	00
ER achieved - Actual ER achieved calculations, Compliance of the registered monitoring plan with the methodologies including applicable tools and standardized baselines Compliance of monitoring activities with the registered monitoring plan Compliance with the calibration frequency requirements for measuring instruments Assessment of data and calculation of emission reductions or net removals Assessment of reported sustainable development co-benefits	00	00	00
Total (Validation)	#CL01	#CAR07	00

The list of findings and their resolution is presented in Appendix 3 of this report.

2.5.1 Forward Action Requests

No FAR was raised during the previous verification process.

3 VALIDATION FINDINGS

3.1 Project Details

The project activity comprises the installation and operation of wind power projects with a total installed capacity of 233.1 MW, consisting of 156 WTGs of 0.85 MW each located in Karnataka and Andhra Pradesh and implemented by Mytrah Vayu Krishna Private Limited, and 67 WTGs of 1.5 MW each located in Tamil Nadu and implemented by Mytrah Vayu (Manjira) Private Limited. The VVB confirms that these entities are subsidiaries of JSW Neo Energy Limited, which is the promoter and the Project Proponent of the overall project activity.

The power generated by the project activity displaces an equivalent amount of electricity from the grid, which is predominantly supplied by fossil fuel-based power plants. Consequently, this leads to a reduction in greenhouse gas (GHG) emissions. The estimated GHG emission reductions from the project activity are 369,594 tonnes of CO₂ annually, resulting in a total reduction of 3,695,943 tonnes of CO₂ over the selected 10-year crediting period.

The project activity involves the establishment of a new (Greenfield) facility aimed at generating electricity through the harnessing of wind energy. The 132.6 MW wind power project, implemented by Mytrah Vayu Krishna Private Limited, generates electricity for sale to the respective state utilities under the Southern Grid. Additionally, the 100.5 MW wind power project, implemented by Mytrah Vayu (Manjira) Private Limited, is designed for captive consumption in the state of Tamil Nadu.

Technology: -

The total installed capacity of the project is 233.1 MW; which involves operation of 223 Wind Turbine Generators (WTGs) with capacity of 1.5 MW & 0.85 MW at Andhra Pradesh, Karnataka, and Tamil Nadu state in India. The project is promoted by JSW Neo Energy Limited. Details of the installation of project in respective state is as follows: -

Serial No.	Investor	State	Capacity in MW
1.	Mytrah Vayu Krishna Private Limited	Karnataka	(0.85*112)
		Andhra Pradesh	(0.85*44)
2.	Mytrah Vayu (Majira) Private Limited	Tamil Nadu	(1.5*67)
Total			233.1

CAR 05 & CAR 06 were raised on this section and closed successfully. Please refer Appendix 3 for further details.

Hence, Assessment team confirms that the purpose of this GHG emission reductions will be generated through implementation of the project activity by avoiding the consumption of the equivalent raw materials and reducing related energy consumption. Same is confirmed through document review and onsite visit with the project site personnel. Final VCS RCP PD/04/ also reflects the same. Thus, found acceptable as VCS RCP PD/04/ is accurate and provided complete project information.

Item	Evidence gathering activities, evidence checked, and assessment conclusion				
Audit history	Renewable of Crediting Period				
	Audit type	Period	Program	Validation/verification body name	Number of years
	Validation	21-February-2014-20-February-2024	VCS	EPIC Sustainability Services Private Limited	Ten years
	Verification	21-February-2014 – 01-April-2016	VCS	EPIC Sustainability Services Private Limited	Two years one month twelve days
	Verification	02-April-2016 – 01-May-2018	VCS	LGAI Technological Center S.A. (Applus+ Certification)	Two years one month
	Verification	02-May-2018 – 01-August-2019	VCS	LGAI Technological Center S.A. (Applus+ Certification)	One year three months
	Verification	02-August-2019 – 31-March-2020	VCS	LGAI Technological Center S.A. (Applus+ Certification)	Seven months thirty days
	Verification	01-April-2020 – 31-May-2021	VCS	KBS Certification Services Pvt. Ltd.	One year two months
	Verification	01-June-2021 – 28-February-2022	VCS	LGAI Technological Center S.A. (Applus+ Certification)	Nine months
	Verification	01-March-2022 – 31-March-2022	VCS	LGAI Technological Center S.A. (Applus+ Certification)	One month

	Verification	01-April-2022 – 30-June-2023	VCS	VKU Certification Pvt. Ltd.	One year three months
	Verification	01-July-2023–20-February-2024	VCS	LGAI Technological Center S.A. (Applus+ Certification)	Seven months twenty days
	Renewal Crediting Period	21-February-2024-20-February-2034	VCS	LGAI Technological Center S.A. (Applus+ Certification)	Ten years
The audit team validated the audit history and renewal of the crediting period through review of VCS registry records, historical validation and verification reports, and approved crediting period documentation. All audits were conducted by VCS-accredited VVBs, and the renewal of the crediting period from 21-February-2024 to 20-February-2034 was confirmed as approved and compliant. Therefore, the audit history and crediting period details are found to be adequate and in accordance with VCS requirements					
Sectoral scope		1.2 Energy industries (renewable / non-renewable sources)			
AFOLU project category, if applicable		N/A			
Project activity type		Renewable Energy Projects			
General eligibility of the project to participate in the VCS Program		- VVB team verified that, project activity is not excluded under Table 1 in section 2.1.3 of the VCS Standard v4.7/09/. - This project activity is non-AFOLU project and completing validation within two years of the project start date as per clause 3.8.1 of VCS Standards 4.7/09/. - The VVB team further confirmed that the transition to the latest methodology version does not result in any change to the project boundary, scale, or applicability conditions that would affect eligibility under the VCS Program. - The VVB team confirms that no material changes have occurred since initial registration that would affect the			

	project's fragmentation status under the applied VCS methodology.
AFOLU project eligibility, if applicable	Not applicable This project does not entail land-use change, management of biomass carbon stocks, or biological carbon sequestration activities, and therefore falls outside the scope and eligibility criteria for classification as an AFOLU project.
Transfer project eligibility, if applicable	Not applicable as the project is not being transferred from any other approved GHG Program.
Project design	Not applicable as Multiple locations or project activity instances (but not a grouped project).
Project ownership	The Project is owned by JSW Neo Energy Limited; hence it possesses right of use of ER credits. The Ownership is demonstrated through the following documents. - Commissioning certificates/01/ for WTGs in the name of Mytrah Vayu Krishna Private Limited and Mytrah Vayu (Manjira) Private Limited issued by respective state nodal agencies/authorities of the Tamil Nadu, Karnataka & Andhra Pradesh States of India. These two companies are the subsidiary of the JSW Neo Energy Limited.² - Power Purchase Agreement/22/ with respective State Electricity Board for sale of electricity by the Mytrah Vayu Krishna Private Limited and Wheeling Agreement is signed for the captive usage.
Project start date	21-February-2014 The project start date is the date on which first WTG was commissioned/01/ under the Project activity.
Project crediting period	21-February-2024 to 20-February-2034 (Inclusive both days) (The project activity adopts renewable crediting period of 10 years period which can be renewed for maximum 2 times)
Project scale	Large Project, as per Verra's Verified Carbon Standard (VCS), the classification of a project as a "large-scale" activity is

² https://www.jswenenergy.in/energy/jsw-energy-completes-acquisition-re-portfolio-mytrah-energy?utm_source

	determined by the annual estimated greenhouse gas (GHG) emission reductions (ERs). According to the VCS guidelines, a project qualifies as Large -scale if the expected annual ERs are morethan to 300,000 tCO₂e .
Likelihood of achieving estimated GHG emission reduction or removals	The project activity is an operational grid-connected wind power project that has been continuously generating renewable electricity since its commissioning on 21 February 2014. The project has successfully completed multiple verification cycles under the VCS Program across successive crediting periods, with verified emission reductions issued for each monitoring period. Historical generation data, verified Joint Meter Readings (JMRs)/19/, Form-B reports/19/, DISCOM invoices/20/, and prior VVB verification reports demonstrate consistent and reliable electricity generation and emission reduction performance. The Southern Grid remains predominantly fossil-fuel based, ensuring that renewable electricity generation continues to displace grid electricity with associated CO ₂ emissions. Based on the proven operational track record, validated monitoring systems, and past verified emission reductions, the VVB concludes that the likelihood of achieving the estimated GHG emission reductions during the renewed crediting period (2024–2034) is high.
Technologies and measures implemented by the project activity or activities	The project activity implements commercially proven wind energy technology, comprising multiple Wind Turbine Generators (WTGs) installed across Tamil Nadu, Karnataka, and Andhra Pradesh. Electricity generation is measured using SEB-approved bidirectional energy meters with accuracy classes of 0.2s / 0.5s, depending on state regulations, and is subject to periodic calibration and QA/QC controls by the respective State Electricity Boards/26/. The project applies standardized and conservative procedures for measurement of electricity export, import, and transmission losses, in line with Power Purchase Agreements/22/ and state utility practices. No experimental or unproven technology is used. The implemented technology and monitoring infrastructure have been operational and verified for over a decade, confirming that the technologies and measures are appropriate, reliable,

	and fully capable of delivering the claimed emission reductions in accordance with VCS requirements.
Implementation schedule of the project activity or activities	The project activity was implemented as a Greenfield wind power project, with the first WTG commissioned on 21-February-2014, which is considered the project start date. The full implementation of the project was completed prior to the commencement of the initial crediting period, and the project has remained operational without interruption since commissioning. The project has undergone continuous monitoring, multiple verifications, and renewal of the crediting period, demonstrating that the implementation schedule was completed as planned and that the project is already in a mature operational phase. For the renewed crediting period (21-February-2024 to 20-February-2034), no major changes to technology, configuration, or implementation schedule are envisaged. The VVB concludes that the implementation schedule has been fully executed and poses no risk to the delivery of emission reductions during the renewed crediting period.
Project location	Project activity has located in three different state of the India and the details are provided below, moreover the details of the Geo-coordinates/25/ of the WTG's has been provided in section 1.4 of the validation report. Tamil Nadu (Village: - Manakadavu, Ponnivadi, Nallampalayam, Kongoor, Alampalayam, Vellaviputhur, Paruthiyur, Koothampoondi, Pungamuthur, Appiyampatti Taluka:- Dharapuram, Ottanchatiram, Dharapuram District:- Tirupur and Dindigul). For Andhra Pradesh Village: - Burgula District:- Kurnool. For Karnataka (Village: Savalsang, Kannuru, Kolurgi , Domnal, Inchageri, Mahaveeranagar, Jigagivani, Hadalasang District Bijapur) Location & geo-coordinated were verified by assessment team during onsite visit via mobile GPS & Google Earth/25/.

Conditions prior to project initiation	The project activity is a Greenfield wind power project and does not involve the generation of greenhouse gas (GHG) emissions for the purpose of their subsequent reduction, removal, or destruction. Prior to the implementation of the project activity, an equivalent amount of electricity would have been supplied by existing or new grid-connected power plants within the Southern Grid. The Southern Grid is predominantly coal-based and represents a significant source of carbon dioxide (CO₂) emissions in India. Accordingly, the primary emissions in the pre-project scenario originate from fossil fuel-based power plants connected to the Southern Grid, with CO₂ being the main GHG emitted.
Project compliance with applicable laws, statutes and other regulatory frameworks	1. Electricity Act 2003³ /24/ 2. National Electricity Policy 2005⁴/24/ 3. Tariff Policy 2006⁵/24/ 4. The Project activity conforms to all the applicable laws and regulations in India: 5. Power generation using wind energy is not a legal requirement or a mandatory option. 6. There are state and sectoral policies, framed primarily to encourage wind power projects. These policies have also been drafted realizing the extent of risks involved in the projects and to attract private investments. 7. The Indian Electricity Act, 2003 (May 2007 Amendment)⁶ does not influence the choice of fuel used for power generation. The project complies with all relevant local and national law regulation in India and same was verified through onsite visit interviews and documents review.

³ https://www.indiacode.nic.in/bitstream/123456789/12827/1/the_electricity_act_no._39_of_2003_date_02.06.2003.pdf

⁴ https://cea.nic.in/wp-content/uploads/legal_affairs/2020/09/National%20Electricity%20Policy%20%281%29.pdf

⁵ https://www.orierc.org/CuteSoft_Client/writereaddata/upload/National%20Electricity%20Tariff%20Policy.pdf

⁶ https://www.iitr.ac.in/wfw/web_ua_water_for_welfare/power/Electricity_Act_2007.pdf

Double counting and participation under other GHG programs	The project is seeking registration under VCS (with Project ID VCS 1521) only. The project proponent has submitted the declaration, which states that the net GHG emission reduction generated by the project activity will not be used for compliance with any other emission trading programme or to meet binding limit on GHG emission. Assessment team also checked independently other registries i.e CDM/27/, GS4GG/28/, GCC/29/, ICR/30/, UCR/31/, Bio-Carbon/32/ and found that project is not participating in GHG programs other than VCS program. Moreover, the project has not been rejected by any other Greenhouse Gas (GHG) program.
No double claiming with emissions trading programs or binding emission limits	The project activity is not participating in other emission trading programs or binding emission limits. The letter of undertaking has been furnished by the project proponent confirming that net GHG emission reduction or removal generated by the project will not be used for compliance with an emission trading programme or to meet the binding limit on GHG emission. There is no emissions trading programs or binding emission limits in India.
No double claiming with other forms of environmental credit	VVB team verified that, the project only seeking registration under the VCS mechanism with (VCS Ref No. 1521). The VVB team reviewed other mechanisms. The VVB team also confirmed that PP had submitted them a declaration of no double accounting stating that there was no double accounting/13/, and verified that project activity wasn't seeking double claims for environmental credits.
Supply chain (Scope 3) emissions double claiming	Assessment team further verified that, In-line with para 3.22.7 of VCS Standard V4.7/09/, VVB team verified that; project proponent has met the Verified Carbon Standard (VCS) Program requirements concerning supply chain-related emission reductions. The project activities does not affect the emissions footprint. The proponent has appropriately identified themselves as a seller. Thus, this section is not applicable for project participant.
Sustainable development contributions	Project activity is claiming SDG 07, SDG 08, & SDG 13

- SDG 13.2 Tonnes of greenhouse gas emissions avoided or removed:** GHG emission reductions will be generated through the implementation of the project activity by avoiding the consumption of the equivalent raw materials and reducing related energy consumption. The project achieves average annual GHG emission reductions of 369,594 tCO₂e per year. Same has been verified through emission reduction calculation sheet^{07/}.
- 7.2.1: Renewable energy share in the total final energy consumption:** VVB team verified that; this project is renewable wind power project and same was verified after reviewing the monthly generation report^{09/} & Since no alternative cross-checking source available for the project's electricity generation data. Therefore, the JMR/19/ is considered a valid and credible basis for generation data reporting and found it consistent. Estimated generation is 429,162.45 MWh for present verification. Though it is verified that; the generated electricity will be transmitted to the grid, same is confirmed through the onsite visit observations^{18/}. The generated power from the project activity is the clean energy and continuously monitored by the energy meters installed at the site and included in the monitoring plan in the VCS project description.
- 8.5.1 Average hourly earnings of employees, by sex, age, occupation and persons with disabilities:** Project Proponent reported that the project activity has contributed to employment generation, with 10 employment opportunities created along with 12 Trainings provided in year. . The assessment team verified this claim through a review of the employment records /23/, including appointment letters, payroll registers, and attendance/HR data, to confirm the number of employees hired and their employment status.

Additionally, the Project Proponent reported that training programs will be conducted throughout the crediting period to enhance employee skills and operational capacity, which

	was verified through training records, including training calendars, attendance sheets and training completion certificates^{/43/}. Based on the verification of supporting documentation, the information presented by the Project Proponent was found to be accurate and consistent. Records confirm that the new positions were created as part of the operational requirements of the project facility and represent additional direct employment as a result of the project activity. Although the RCP PD references SDG indicator 8.5.1 related to average hourly earnings disaggregated by sex, age, occupation, and persons with disabilities, the project has reported only on job creation numbers and not on earnings-disaggregated data. However, employment records demonstrate that fair and equal wages are provided to employees in accordance with applicable legal requirements, and no discrepancies were observed regarding wage distribution or employment categories during the document review.
Additional information relevant to the project	• Leakage management for AFLOU project: - Not applicable to the project activity. • Commercially sensitive information: - Not applicable as All information provided in this Project Description for Project activity is non-confidential and does not contain any commercially sensitive, proprietary, or trade secret information. The project activity is a standard grid-connected renewable energy project and does not involve any unique industrial processes, confidential technologies, or business-sensitive operational data that would require protection from public disclosure. • Multiple locations or project activity instances (but not a grouped project) hence not applicable to the project activity. • VVB team conclude that the proposed project activity is already registered under VERRA registry with project I.D. 1521 and all calculation related to emission reduction are found correct. Thus accepted.

3.2 Safeguards and Stakeholder Engagement

3.2.1 Stakeholder Engagement and Consultation

3.2.1.1 Stakeholder Identification

Item	Evidence gathering activities, evidence checked, and assessment conclusion																
Stakeholder identification	The stakeholders of the project activity were invited to attend the stakeholder meeting. Personal invitations were also sent to the prominent members (villagers, local community people) of the regions in the vicinity. The stakeholders were explained about the project activity and the various benefits arising out of the project activity. A discussion was held in which the views of the local stakeholders were addressed. <table border="1"> <tr> <td colspan="2">Tamil Nadu</td></tr> <tr> <td>Date of invitation</td><td>Meeting date</td></tr> <tr> <td rowspan="3">10-October- 2012</td><td>23-October-2012</td></tr> <tr> <td>24-October-2012</td></tr> <tr> <td>25-October-2012</td></tr> <tr> <td colspan="2">Andhra Pradesh</td></tr> <tr> <td>12-April-2013</td><td>22-April-2013</td></tr> <tr> <td colspan="2">Karnataka</td></tr> <tr> <td>11-April-2013</td><td>21-April-2013</td></tr> </table> CL 01 was raised on this section and closed successfully. Please refer Appendix 3 for further details.	Tamil Nadu		Date of invitation	Meeting date	10-October- 2012	23-October-2012	24-October-2012	25-October-2012	Andhra Pradesh		12-April-2013	22-April-2013	Karnataka		11-April-2013	21-April-2013
Tamil Nadu																	
Date of invitation	Meeting date																
10-October- 2012	23-October-2012																
	24-October-2012																
	25-October-2012																
Andhra Pradesh																	
12-April-2013	22-April-2013																
Karnataka																	
11-April-2013	21-April-2013																
Legal or customary tenure/access rights	Not Applicable There are no legal or customary tenure/access rights to territories and resources, including collective and conflicting rights held by stakeholders, indigenous people (Ips), Local communities (LCs), and customary rights holders with regards to the project. The project is wind energy generation and it is established on the project proponent's land.																

	There are no identified disputes or conflicts over rights of the land and its resources. VVB team confirmed the absence of disputes through verification of land ownership documents^{/39/} provided by the Project Proponent and cross-checking with the revenue department's land records^{/39/}. During the site visit, the team also interviewed local community members, who confirmed that no disputes or conflicts exist regarding land rights or resource access. No complaints or grievances were reported through the project's grievance mechanism. No concerns were received against the implementation of the project activity and confirms the consent and full support for the project implementation. VVB team reviewed the stakeholder consultation records^{/14/} from the validation stage, stakeholder feedback forms, and grievance logs^{/40/} maintained by the project. During onsite interviews with local residents and village representatives, no objections or negative feedback were reported. These confirmations support that no concerns were raised regarding the project implementation.
Stakeholder diversity and changes over time	Assessment team reviewed the local stakeholder consultation^{/20/} report conducted at the time of validation and same has been verified during the RCP site audit that; There is no change involved in the stakeholder identification since validation. VVB team compared the stakeholder list^{/14/} used during validation with the list referenced during the renewable of crediting period. During site visit interviews^{/25/}, the team verified that the same stakeholders continue to represent the local community and no new groups or affected parties have emerged. Therefore, no changes in stakeholder identification were identified. The project anticipates no significant changes to the group's cultural integrity in the project region. Further, the project activities by contributing to the environmental, economic, and social benefits, play a crucial role in enabling local communities to remain located in the project area. Moreover, VVB team assessed cultural conditions through interviews with local villagers, community elders, and panchayat members. No reports of cultural displacement, livelihood disruption, or impact on local traditions were mentioned. The environmental and social assessment reports^{/37/} shared by the PP also confirmed the same. Based on field observations and stakeholder interviews, no cultural integrity concerns were identified.

Expected changes in well-being	Expected changes 1. Economic wellbeing – the project activity is likely to provide employments to the locality thus economic well beings are expected. Environmental well-being aspects were assessed by reviewing project monitoring data/41/, emission reduction reports/05/, and environmental compliance records/35/. During the site visit, the VVB observed that project operations do not generate emissions, waste, or pollution beyond permissible levels as described in Environment Protection Act 1986/38/. 2. Environmental wellbeing – as this project activity reduces the dependence on fossil fuels and conserves natural resources which are on the verge of depletion. Due to its zero emission the Project activity also helps in avoiding significant amount of GHG emissions and specific pollutants like SOx, NOx, and SPM associated with the conventional thermal power generation facilities. Economic well-being: The project activity generates permanent and temporary employment opportunity within the vicinity of the project. The electricity supply in the nearby area improves which directly and indirectly improves the economy and life style of the area. Moreover, the assessment team concludes that the project activity is likely to generate positive impacts on both economic and environmental well-being. Economically, it is expected to create direct and indirect employment opportunities for the local community, thereby supporting livelihoods and enhancing income levels. Environmentally, the project reduces dependence on fossil fuels and conserves natural resources that are under depletion pressure. Economic well-being impacts were verified through stakeholder interviews, which confirmed improved employment opportunities, better electricity availability, and indirect economic benefits. The VVB also reviewed employment records/¹⁴/ maintained by the project for both temporary and permanent staff.
Location of stakeholders	Assessment team has reviewed the stakeholder consultation records and conducted onsite visit and verified that; LSC/14/ taken place at Tamil Nadu, Andhra Pradesh, Karnataka.
Location of resources	Not Applicable

There no the location of territories and resources which stakeholders own or to which they have customary access.

VVB team verified that; This section is not applicable to the project activity since the project is a renewable wind power project. The location of territories and resources to which stakeholders have customary access is the nearby land in Village: - Burgula District:- Kurnool of Andhra Pradesh, District:- Tirupur and Dindigul of Tamil-Nadu, Bijapur District of Karnataka State of India. VVB team verified the relevance of this section through a combination of document review and on-site assessment/25/. During the site visit, the team inspected the project boundary and surrounding areas to confirm that no customary resource-use zones—such as grazing lands, forest access routes, water bodies, or community-managed lands—fall within or are blocked by the project site. Interviews with local villagers, representatives further confirmed that stakeholders do not rely on the project land for customary access to natural resources. Hence, no stakeholder customary access to resources is affected.

3.2.1.2 Stakeholder Consultation and Ongoing Communication

Item	Evidence gathering activities, evidence checked, and assessment conclusion						
Stakeholder engagement process	Initial LSC conducted at the time of registration) For Tamil nadu 23-October-2012 24-October-2012 25-October-2012 For Andhra Pradesh 22-April-2013 For Karnataka 21-April-2013and then afterwards as stated in VCS PD Section 06/⁰⁴/. <table border="1"> <tr> <td colspan="2">Tamil Nadu</td></tr> <tr> <td>Date of invitation</td><td>Meeting date</td></tr> <tr> <td>10-October- 2012</td><td>23-October-2012</td></tr> </table>	Tamil Nadu		Date of invitation	Meeting date	10-October- 2012	23-October-2012
Tamil Nadu							
Date of invitation	Meeting date						
10-October- 2012	23-October-2012						

		24-October-2012
		25-October-2012
	Andhra Pradesh	
	12-April-2013	22-April-2013
	Karnataka	
	11-April-2013	21-April-2013
	The PP also engages with stakeholders on an ongoing basis, tailored to the stakeholder type and relationship. Assessment team has reviewed the local stakeholder consultation records/14/, meetings photos, MoM, same has been cross-verified at the time of site visit and it is found consistent.	
Consultation outcome	VVB team found that, the community members, customers, government authorities, and other stakeholders have been duly informed of the project's activities and actively engaged through various initiatives, including environmental campaigns and workshops. Furthermore, consent to operate has been appropriately sought, with detailed consideration of the project's design, associated risks, costs, and benefits. The project complies fully with all applicable laws and regulations, including those related to workers' rights. Moreover, assessment team certified that, project no negative comments received during the stakeholder engagement and it is find in-line with stakeholder records and it is consistent.	
Ongoing communication	Based on a thorough review of relevant documentation and observations during the site visit, assessment team verified that; Modes of Communication with Stakeholders: Documentation confirms the existence of diverse communication channels tailored to various stakeholders, including monthly or frequent direct interactions via meetings and an online portal. Evidence of annual review meetings involving top management, employees, and other teams was also observed in the meeting minutes and scheduling records. Records of grievances submitted through written forms were available, with clear documentation highlighting confidentiality measures. Grievance Reporting and Handling: The grievance handling mechanism outlined in the Human Rights policy is robust, with procedures that ensure confidentiality and a systematic approach to addressing concerns. Evidence of this process was verified through	

	grievance logs/40/ and resolved case records, demonstrating adherence to policy commitments. Accountability for Professionalism: The Human Rights policy explicitly assigns responsibility to relevant departments to act on instances of unprofessional conduct. Interviews with department representatives and a review of disciplinary action records confirm compliance with this requirement. Assessment team conclude that; the documented practices and site observations align with the stated commitments, indicating effective implementation of communication, grievance management, and disciplinary procedures.
Stakeholder input	As part of the stakeholder consultation process, VVB team confirms through the onsite interview/²⁵/ and grievance records/⁴⁰/ that the feedback and comments received from stakeholders were generally positive, with no negative remarks recorded during renewable of crediting period. No negative comments have been received on project activity from any of the local stakeholders consulted during the renewable of crediting period. CL 01 was raised on this section and closed successfully. Please refer Appendix 3 for further details.

3.2.1.3 Free, Prior, and Informed Consent

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Obtaining consent	There are no ongoing or unresolved conflicts related to the project, as a comprehensive stakeholders meeting was conducted before the initiation of project activities. All relevant stakeholders were invited to participate through formal invitations and were encouraged to raise any concerns or questions. The project proponent addressed all queries during the meeting, ensuring that any potential issues were resolved before the project began. As a result, the project does not exacerbate or influence the outcomes of any unresolved conflicts, as it was designed with transparency and neutrality, ensuring all stakeholders' concerns were adequately addressed and mitigated in advance. The VVB team further verified that the project activity has duly obtained Free, Prior, and Informed Consent (FPIC). The legal and customary rights of the wind project during and post implementation

	of the project activity lies with JSW Neo Energy Limited. Project proponent has the legal ownership of the land. There are no identified disputes or conflicts over rights of the land and its resources, Same has been verified through the interview with local stakeholder present at the time of the site visit. No concerns were received against the implementation of the project activity and confirms the consent and full support for the project implementation. Assessment team checked the same with land records^{/39/} and commissioning certificate^{/01/} & validation report^{/42/} and also verified it through interviews with the local people during site visit^{/25/}.
Outcome of FPIC discussion	The project has not encroached on land, relocated people, or caused any physical or economic displacement. All necessary assessments and consultations were conducted to ensure compliance with legal requirements, and no individuals or communities have been displaced by the project. VVB team has checked the local stakeholder records^{/20/} conducted at the time of the validation. Further, VVB team verified that; project has not resulted in any land encroachment, involuntary resettlement, or forced physical or economic displacement. VVB team verified this through a review of land ownership records^{/39/}, and discussions with local landowners and community members during the site visit. Stakeholders confirmed that no land encroachment, resettlement, or physical/economic displacement occurred due to the project. Furthermore, no comments or grievances were received from stakeholders during the current monitoring period, indicating continued community acceptance and the absence of adverse social impacts. Same has been verified through the onsite interview^{/25/} and grievance register^{/40/}.

3.2.1.4 Grievance Redress Procedure

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Development process	Assessment team verified that; the grievance redressal procedures is maintained as per the company policy; department managers is responsible for handling the grievance received at initial level. The procedure was developed to allow access to stakeholders to raise any grievances by getting in touch with the department managers on an ongoing basis. Assessment team checked the same with company

	policy and also verified it through interviews with the project proponent during Validation site visit/25/. Feedback register is kept at project site office where any stakeholder can come and register his/her feedback.
Grievance redress procedure	The validation team confirms that the grievance mechanism outlined by the project proponent is robust and accessible through multiple channels, including written submissions, online portals, email, and the company website. Documentation review confirms that grievance forms explicitly assure confidentiality, with safeguards to protect the identity of reporting stakeholders. During the site visit/25/, the grievance handling procedure was validated through interviews with stakeholders and a review of records, which showed that grievances are investigated within the stipulated timeframe of five days, and resolutions are communicated by the grievance committee. The right to appeal decisions is clearly outlined and adhered to, demonstrating a transparent and fair process. Additionally, the Human Rights policy emphasizes an effective grievance and disciplinary system, with clear responsibilities assigned to departments to act against unprofessional conduct, further supporting the policy's implementation. This system reflects the organization's commitment to ethical practices and stakeholder engagement. Assessment team checked the same and found appropriate.

3.2.1.5 Public Comments

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
No comments received during the commenting period, as evident from the VCS pipeline in the web interface.	In accordance with the requirement in clause 3.18.9 of the VCS Standards Version 4.7 "All VCS project is subject to a 30-day public comment period. The date on which project is listed on the project pipeline marks the beginning of the project's 30 days public comment period. The PP listed their project activity in the VCS pipeline for public comment.	VVB team has checked the web interface and observed no comment received, during the 30 days.

3.2.2 Risks to Local Stakeholders and the Environment

3.2.2.1 Management Experience

The assessment team reviewed the project documentation submitted by the proponent, which included detailed profiles of the project management team, records of prior project experience in waste management, and supporting documentation on stakeholder engagement initiatives. Interviews were conducted with key team members to validate their roles in previous recycling and environmental compliance projects. The team also reviewed records of partnerships with environmental consultants and technology providers, as well as reviewed recruitment strategies and hiring plans. Documentation on previous initiatives led by the founders in non-hazardous waste management and ISO-compliant environmental management systems. Records of public and corporate awareness campaigns led by the project team. MoUs and contracts with certified recycling technology providers and environmental consultants. Recruitment policy documents highlighting the strategy for sourcing candidates with expertise in e-waste recycling, stakeholder management, and environmental monitoring. The project proponent has demonstrated a strong and relevant track record in waste management, environmental compliance, and community engagement. The evidence reviewed supports the assertion that the management team possesses the technical and operational expertise required to deliver the project effectively. Furthermore, the strategic partnerships with environmental consultants and recycling technology providers, along with a targeted recruitment strategy, indicate that any gaps in expertise are proactively being addressed. Therefore, the management team's expertise and support structures are assessed as adequate and appropriate for the successful implementation of the project.

3.2.2.2 Risk Assessment

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Natural and human-induced risks to stakeholders' wellbeing	Based on the review of project documentation and stakeholder consultations, there are no identified natural or human-induced risks associated with the project that could negatively impact stakeholders' wellbeing. The project design and implementation plan incorporate appropriate safeguards and risk mitigation measures to ensure the health, safety, and welfare of all affected parties.
Risks to stakeholder participation	The assessment team verified that the project activity is wind power project. The stakeholder consultation documents/ ^{15/} and records of the local stakeholder meetings/ ^{15/} make this explicitly evident, confirming that there are no exclusions, communication gaps, or barriers within the project activity that could impede stakeholder engagement or participation. The project team has explained about the project to the stakeholders including project benefits, costs, risks, rights, laws and opportunities on employment generation. The stakeholders are voluntarily willing to participate in the

	project because of benefits like safeguarding the communities from environmental challenges and various other SDG benefits of the project. Same was confirmed during site visit interviews/^{25/} with PP & local stakeholders.
Working conditions	VVB team verified that the project activity, the project has taken comprehensive measures to ensure providing safe and healthy working conditions for its employees, same has been verified through onsite audit and interview with employee. Through the project activity's rules and regulations, the VVB team verified that the working conditions were determined to be following the Indian labor laws/^{35/}, minimum working condition of the country. Same was confirmed during site visit interviews/^{25/} with employees.
Safety of women and girls	Assessment team verified that the project activity indeed provides women with employment opportunities in both management and operational roles, aligning with the company's commitment to gender inclusivity, same has been verified with company HR policy/^{42/}. These stakeholder consultations and awareness activities are aligned with our organization's EHS policies/^{42/}, specifically those addressing workplace safety, gender-sensitive risk assessments, and preventive measures for vulnerable groups including women and girls. Women are provided with employment opportunities under the project activity, and the company's HR policy/^{42/} ensures that gender-specific safety measures and workplace protections are adequately addressed, same has been verified through the company policy and interview with the site in-charge. The organization does not tolerate harassment for any women employees which includes sexual, psychological or any other form of harassment that can be a form of discrimination/^{35/}. The findings confirm that the project's practices are consistent with the company's policies. /^{35/}
Safety of minority and marginalized groups, including children	Assessment team verified that, the project activity adheres to principles of community engagement/^{35/}, cultural sensitivity/^{35/}, equal access and opportunity, anti-discrimination, and child protection, as verified during the site visit/^{25/}. The project proponent has protocols aimed at safeguarding women, children and other marginal or vulnerable groups.

Pollutants (air, noise, discharges to water, generation of waste, release of hazardous materials, and chemical pesticides and fertilizers)

The VVB team confirms that the project activity, being a wind power project, does not involve any wastewater discharge (apart from sewage water generated due to accommodation of personnel working at the plant site)^{/43/} or the release of air pollutants. The project activities do not involve the generation of pollutants from the installed technology.

With respect to sewage water discharged from the project control room and site office, the VVB team confirmed during the onsite visit^{/25/} that a properly constructed septic tank system is in place, in compliance with applicable local municipal regulations. Verification was conducted through visual observation, as no specific wastewater discharge^{/43/} clearance is required for wind power plants, which fall under the “White Category” classification of the Pollution Control Board of India, indicating minimal or no pollution generation.

Furthermore, hazardous waste such as waste oil, electronic waste, and contaminated materials generated by wind power projects is typically very minimal. Due to this minimal generation, the Pollution Control Board classifies wind power projects under the White Category, meaning that monitoring or reporting of such waste is not mandatory. The VVB team noted that O&M services^{/21/} are outsourced to an external contractor, and therefore no formal records of hazardous waste handling are maintained. However, during the onsite assessment, the VVB team conducted a visual inspection across the entire project site and observed no presence of hazardous waste or improper disposal areas.

No findings have been raised in this section.

3.2.3 Respect for Human Rights and Equity

3.2.3.1 Labor and Work

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Discrimination	The assessment team has reviewed relevant documentation, including the HR Policy ^{/42/} , and conducted interviews with employees ^{/25/} . The PP has policies against discrimination and would take appropriate steps for the prevention of such activities at workplace and put in place an appropriate mechanism of complaint/grievance redressal. There is no discrimination has occurred as confirmed through interview with employees. VVB team conducted the onsite

	visit and interview/^{25/} the employee working at site and even local stakeholder/^{14/} present at the time of visit and confirms that no incidents of discrimination have been reported during the current monitoring period. The Project Proponent (PP) maintains and implements an Equal Opportunity Policy/^{32/}, which supports a fair, inclusive, and non-discriminatory working environment for all personnel involved in the project activity.
Sexual harassment	The assessment team also assessed the organization's approach to preventing sexual harassment through a review of policy documents, compliance records, and employee feedback/^{23/}. The organization has policies for sexual harassment and would take appropriate steps for the prevention of such activities at workplace and put in place an appropriate mechanism of complaint/grievance redressal. There is no sexual harassment has occurred. The Project Proponent is in compliance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013/^{35/}, and has implemented appropriate mechanisms to maintain a safe, respectful, and inclusive work environment for all personnel.
Equal pay for equal work	VVB team evaluated compliance with the principle of equal pay for equal work through a review of the Project Proponent's HR Policy/^{42/}, payroll records, job classification structures, and employee employment records/^{23/}. The assessment confirmed that remuneration is determined based on job role, qualifications, experience, and responsibilities, without discrimination on the basis of gender or any other personal characteristic. Interviews conducted with employees during the onsite visit/^{25/} further confirmed that wages and benefits are applied uniformly for similar roles and responsibilities. The Project Proponent adheres to applicable national labor regulations, including the Labor Law and Women's Rights Protection Law/^{35/}, which mandate equal remuneration for men and women performing the same or similar work. Based on document review and stakeholder consultations, no instances of unequal pay were identified during the current monitoring period. Therefore, the project is found to be compliant with the principle of equal pay for equal work.
Gender equity in labor and work	The assessment team reviewed the Project Proponent's HR Policy, payroll records, and job classification documents to evaluate compliance with the principle of equal pay for equal work. The project abides the rules of equality accordingly and does not involve and is not complicit in any form of discrimination. Specific to gender equality, detailed enforcement rules are regulated in Women's Rights Protection Law/^{35/} to provide support and benefits to women. Qualified local residents, both men and women, are recruited to work for the project, same has been verified through the employment records/^{14/}. During

	stakeholders' consultation process, comments were collected from the local people, including both men and women. The project abides the rules of equality. Regarding the gender equality, detailed enforcement rules are regulated in Labor Law and Women's Rights Protection Law/^{35/}.
Forced labor	The Project does not use victims of forced labor. India has promulgated the "Labor Law" /^{35/} to protect the legitimate rights and interests of workers and prohibit forced labor.
Child labor	In accordance with National Labor Law/^{35/} and the Project Proponent's Human Resources Policy manual/^{33/}, there is a strict prohibition against the use of forced labour in any form. The Project does not use victims of child labor/^{35/}, same has been verified through the onsite audit and no child labor found at site. India has published protection laws on the minors. Employment regulations are described in this Law /^{35/}. The Project requires skilled employees to operate, maintain, and manage the wind power plant. Therefore, the project does not employ and is not complicit in any form of child labor. According to the Employee list/^{23/}, it has been confirmed that the project does not employ any child labor. Therefore, the project is found compliant with the prohibition on child labour.
Human trafficking	The assessment team confirmed, through review of age verification documents, employment records, and recruitment procedures, that the Project Proponent strictly prohibits the employment of individuals below the legal working age, in alignment with National Labor Law/^{353/} and internal HR policy/^{42/}. Human trafficking is a serious crime that is strictly regulated and combated in the Indian legal system with illegal trafficking rule/^{35/}. Hence, PP firmly prohibits human trafficking in all its operations as confirmed through interview with Site employees. Thus, the project adheres to regulations concerning the prevention of human trafficking. /^{35/}

3.2.3.2 Human Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified.	VVB team verified that; confirms that the project activity demonstrates a clear commitment to safeguarding the rights of Indigenous Peoples (IPs), Local Communities (LCs), and customary rights holders in alignment with international human rights law/^{36/}, the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP) /^{36/}, and ILO Convention 169/^{36/}.

The project has obtained Free, Prior, and Informed Consent (FPIC) from relevant local stakeholders, including IPs, LCs, and customary rights holders. Moreover VVB confirmed FPIC through a review of stakeholder consultation records, signed attendance sheets, and meeting minutes submitted by the PP. During the site visit, local stakeholders—including IPs, LCs, and customary rights holders—were interviewed, and they confirmed that the consultations were voluntary and that they had provided informed agreement to the project, ensuring their voluntary and informed agreement prior to project implementation.

The project activity is not situated on or near any tangible cultural heritage sites, nor does it adversely impact intangible cultural heritage. VVB verified this by reviewing land-use maps⁷, local government records, and publicly available data on protected cultural heritage sites⁸ in the project area, which is publicly available data refers to the information published by the Archaeological Survey of India (ASI)^{/44/} and the State Department of Archaeology, ^{/44/} which list all protected and notified cultural heritage sites. The assessment team reviewed these official datasets and confirmed that no protected or notified cultural heritage sites are present within or near the project area. Additionally, during the site visit and stakeholder interviews, community members confirmed that the project is not located near any tangible or intangible cultural heritage resources and that no cultural sites, practices, or traditions are impacted. On the contrary, it supports cultural harmony through inclusive and participatory engagement of IPs, LCs, and customary rights holders, thereby respecting their right to maintain, control, protect, and develop their cultural heritage. No risk has been identified in this section.

⁷ <https://earth.google.com/static/multi-threaded/versions/10.95.1.3/index.html?>

⁸ <https://whc.unesco.org/en/statesparties/in>

3.2.3.3 Indigenous Peoples and Cultural Heritage

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	VVB team verified that; VVB team had conducted a site visit/ ^{25/} , reviewed relevant documentation, and interviewed local stakeholders/ ^{14/} to assess the project's impact on Indigenous Peoples (IPs) and cultural heritage. Based on the findings, the project activity does not directly or indirectly affect the dignity, human rights, livelihood systems, or cultural practices of IPs, nor does it impact territories or natural and cultural resources that they own, use, occupy, or claim as ancestral domains. During onsite visit/ ^{25/} and interview with site in-charge and local stakeholder it is find that, there were no protected cultural heritage site present at the project location thus it is confirm that; the project does not impact and protects cultural heritage as part of project activities. Thus, no risk has been identified in this section.

3.2.3.4 Property Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	The VVB team verified that; the Project Proponent (PP) has acquired the land for the installation of the Wind Power Project located in Burugula @ Andhra Pradesh - 37.40MW, Vagarai @ Tamil Nadu - 100.5 MW, Savalsang @ Karnataka - 95.20 MW, through commercial negotiations, following a transparent and voluntary willing buyer–willing seller approach. Based on the site visit, stakeholder interviews/ ^{25/} , and review of supporting documentation i.e. land records/ ^{39/} and grievance records/ ^{40/} , it has been verified that the project site does not involve any territories or resources to which stakeholders hold customary rights or access. No disputes or grievances related to land acquisition.

3.2.3.5 Benefit Sharing

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Process used to design the benefit sharing plan	The assessment team evaluated the applicability and requirement of a benefit-sharing plan through a review of the project design documentation, stakeholder identification records, land ownership details, and applicable regulatory requirements. The review confirmed that the wind power project is implemented on legally acquired land with no displacement, loss of access, or adverse impact on the property rights or livelihoods of local stakeholders. During stakeholder consultations and onsite verification, no concerns or claims related to benefit sharing were raised by local stakeholders. As the project activity does not result in direct social or economic impacts requiring compensation or shared benefits, a formal benefit-sharing plan was not designed or implemented. Therefore, the assessment team concludes that the process for designing a benefit-sharing plan is not applicable for this project.
Summary of the benefit sharing plan	Assessment team verified that; benefit-sharing plan is not required for the wind power project, as the primary objective of the project activity is to ensure safe, compliant, and environmentally responsible clean, renewable electricity from wind energy. Not Applicable as there is no impact on the property rights of the Stakeholders due to the project activity. Hence, there is no benefit sharing involved.
Approval and dissemination of benefit sharing plan	There are no affected stakeholders because of the project operations, hence there is no benefit-sharing agreement.

3.2.4 Ecosystem Health

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Impacts on biodiversity and ecosystems	VVB team verified that; Based on site assessments, environmental impact studies/ ^{37/} , and monitoring, the wind project is not expected to cause significant impacts on local biodiversity. The project does not have any impact on biodiversity and ecosystems.
Soil degradation	The assessment team confirms that; The project may result in localized soil erosion during the construction phase due to land clearing and excavation

and soil erosion	activities. However, Via Visual inspection during onsite visit, Soil is not found impacted by the implementation of the project. Hence occurrence of soil degradation & erosion is unlikely to occur in the project location.
Water consumption and stress	The assessment team verified during onsite visit that; no direct risks have been identified regarding water consumption associated with the project, Moreover, the project activity does not involve any processes that would contaminate or obstruct the natural flow of surface or sub-surface water sources. During onsite visit, VVB team confirmed that the project does not contaminate or impede the natural flow of any surface or sub-surface water sources.

3.2.4.1 Rare, Threatened, and Endangered species

Risk identified	Evidence gathering activities, evidence checked, and assessment conclusion
Species and habitat	The VVB team verified that no detrimental effects had been noticed in either IUCN-listed/^{38/} or non-listed species, Same has been verified by conducted an onsite inspection of the project area to observe any signs of disturbance to species or habitats. The VVB team also confirmed during the onsite inspection that the project activity complies with all applicable environmental laws Wildlife Protection Act 1972/^{38/} permits requirements during the project activity's onsite inspection. Local stakeholders were interviewed, and the VVB team verified that the project activity is not located in or near any known habitats of rare, threatened, or endangered species as defined by national or international conservation lists same has been verified through the onsite inspection/^{18/}. As such, the risk of adverse impacts on such species is negligible, and this safeguard criterion is considered not applicable to the project.
Areas needed for habitat connectivity	The VVB team verified that; the project's potential impact on areas critical for habitat connectivity through a review of environmental impact/^{37/} assessments, project site maps/^{25/}, and land-use planning documents/^{39/}. It was verified that the project is not located within or adjacent to any designated ecological corridors or migration routes essential for the movement of wildlife species. Satellite imagery/^{25/} and GIS data/^{25/} confirmed that no fragmentation of connected habitats will result from project activities. Additionally, the project area is situated within a zone does not serve as a corridor for key fauna, same has been verified through the onsite visit. Based on this assessment, the VVB team concludes that the project does not

adversely affect areas needed for habitat connectivity and complies with applicable environmental safeguards.

3.2.4.2 Introduction of Species

Species introduced	Evidence gathering activities, evidence checked, and assessment conclusion
Not applicable	The project activity is located in Village: - Burgula District:- Kurnool of Andhra Pradesh, District:- Tirupur and Dindigul of Tamil-Nadu, Bijapur District of Karnataka State of India and the site doesn't have any threatened plant and animal species as confirmed from the site visit observation and interview with project proponent.

Existing invasive species	Evidence gathering activities, evidence checked, and assessment conclusion
Not Applicable	VVB team verified that, the project activity is located in Village: - Burgula District:- Kurnool of Andhra Pradesh, District:- Tirupur and Dindigul of Tamil-Nadu, Bijapur District of Karnataka State of India, during onsite visit VVB team found that there is no invasive species existed at the project location, same was conformed through the documents review i.e. PD/ ⁰⁴ / and validation report/ ⁴⁴ / and interview with local stakeholder as well.

Evidence gathering activities, evidence checked, and assessment conclusion	
Invasive species	VVB team verified that, the project activity is located in Village: - Burgula District:- Kurnool of Andhra Pradesh, District:- Tirupur and Dindigul of Tamil-Nadu, Bijapur District of Karnataka State of India, during onsite visit VVB team found that there is no invasive species existed at the project location, same was conformed through the documents review i.e. PD/ ⁰⁴ / and validation report/ ⁴⁴ / and interview with local stakeholder/ ¹⁴ / as well.

3.2.4.3 Ecosystem conversion

Risks Identified	Evidence gathering activities and evidence checked
Ecosystem conversion	The VVB team assessed the potential for ecosystem conversion through a combination of desk review and on-site verification activities. The team reviewed the registered VCS PD/ ⁰⁴ /,

environmental and social assessment reports, and land-use and revenue records/39/ to understand the pre-project land use and ecological characteristics of the project area. This documentary review was complemented with analysis of site maps and layout plans showing the location of WTGs, internal roads, and the pooling substation.

During the onsite visit/25/, the assessment team conducted a walk-through inspection of representative turbine locations, access roads, and associated infrastructure to visually confirm current land conditions and to identify any signs of clearing of forests, natural habitats, wetlands, or other sensitive ecosystems. The project area was observed to consist predominantly of agricultural and scrub lands, with only limited permanent land take for turbine foundations, internal roads, and ancillary facilities.

Further, interviews were conducted with local stakeholders and landowners/39/ to cross-check whether any natural habitats or ecologically valuable areas were converted or displaced due to project implementation. Stakeholders confirmed that no forests, community grazing lands, or ecologically sensitive areas were cleared for the project and that land use has remained broadly consistent before and after project implementation, aside from the small footprint of the windfarm infrastructure.

Based on the combined evidence from documentary review, field observations, and stakeholder interviews, the VVB concludes that the project activity has not resulted in ecosystem conversion and does not cause significant negative impacts on local ecosystems.

3.3 Application of Methodology

3.3.1 Title and Reference

Methodology: ACM0002: Grid-connected electricity generation from renewable source, Version 22.0

Project Type : Type-I

Sectoral scopes: 1

The methodology refers to following CDM tools/09/:

Tool 01: Tool for the demonstration and assessment of additionality - Version 7.0/09/

Tool 07: Tool to calculate the emission factor for an electricity system - Version 07.0 /09/

Tool 11: Assessment of the validity of the original/current baseline and update of the baseline at the renewal of the crediting period - Version 03.0.1/09/

Tool 24: Common practice – Version 3.1 /09/

Tool 27: “Investment Analysis” Version 14.0 /09/

CAR 07 were raised on this section and closed successfully. Please refer Appendix 3 for further details.

3.3.2 Applicability

Methodology: ACM0002: Grid-connected electricity generation from renewable source, Version 22.0/09/.

The project activity is grid-connected Wind power projects. Version 22.0 of ACM0002/09/ methodology is applicable to grid-connected renewable power generation project activities that:

- (a) Install a Greenfield power plant.
- (b) Involve a capacity addition to (an) existing plant(s);
- (c) Involve a retrofit of (an) existing operating plants/units.
- (d) Involve a rehabilitation of (an) existing plant(s)/unit(s); or
- (e) Involve a replacement of (an) existing plant(s)/unit(s).

The project activity is wind power based renewable energy source, zero emission power project connected to the different state grids, which forms part of the Indian electricity grid. The project activity will displace fossil fuel-based electricity generation that would have otherwise been provided by the operation and expansion of the fossil fuel-based power plants in Indian grid. The approved consolidated baseline and monitoring methodology ACM0002 Version 22.0/09/ is the choice of the baseline and monitoring methodology and it is applicable because:

Methodology ID	Applicability condition	Assessment and conclusion
ACM0002: Grid-connected electricity generation from renewable source, Version 22.0.	This methodology is applicable to grid-connected renewable power generation project activities that: • Install a Greenfield power plant; • Involve a capacity addition to (an) existing plant(s); • Involve a retrofit of (an) existing operating plants/units; • Involve a rehabilitation of (an) existing plant(s)/unit(s) or	The project activity is a Renewable Energy Project i.e. Wind Power Project which falls under applicability criteria option 1 (a) i.e., “Install a Greenfield power plant”. Hence the project activity meets the given applicability criterion.

Methodology ID	Applicability condition	Assessment and conclusion
	Involve a replacement of (an) existing plant(s)/unit(s).	
	In case the project activity involves the integration of a BESS, the methodology is applicable to grid-connected renewable energy power generation project activities that: a) Integrate BESS with a Greenfield power plant; b) Integrate a BESS together with implementing a capacity addition to (an) existing wind photovoltaic or wind power plant(s)/unit(s); c) Integrate a BESS to (an) existing wind photovoltaic or wind power plant(s)/unit(s) without implementing any other changes to the existing plant(s); Integrate a BESS together with implementing a retrofit of (an) existing wind photovoltaic or wind power plant(s)/unit(s).	This criterion is not applicable for this project activity as it does not use battery Energy Storage System.

Methodology ID	Applicability condition	Assessment and conclusion
	The methodology is applicable under the following a) Hydro power plant/unit with or without reservoir, wind power plant/unit, geothermal power plant/unit, wind power plant/unit, wave power plant/unit or tidal power plant/unit; b) In the case of capacity additions, retrofits, rehabilitations or replacements (except for wind, wind, wave or tidal power capacity addition projects) the existing plant/unit must have started commercial operation prior to the start of a minimum historical reference period of five years. The reference period is used for the calculation of baseline emissions and defined in the baseline emission section. Furthermore, no capacity expansion,	The project activity is an installation of a new grid connected renewable energy wind power project. Hence condition (a) is met. The conditions (b) to (e) are not applicable for this project activity.

Methodology ID	Applicability condition	Assessment and conclusion
	retrofit, or rehabilitation of the plant/unit has been undertaken between the start of this minimum historical reference period and the implementation of the project activity; c) In case of Greenfield project activities applicable under paragraph 7 (a) above , the project participants shall demonstrate that the BESS was an integral part of the design of the renewable energy project activity (e.g., by referring to feasibility studies or investment decision documents); d) The BESS should be charged with electricity generated from the associated renewable energy power plant(s). Only during exigencies⁹ may the BESS be charged with electricity from the grid or a fossil fuel electricity generator.	

⁹For example, upon deep discharge of the batteries.

Methodology ID	Applicability condition	Assessment and conclusion
	In such cases, the corresponding GHG emissions shall be accounted for as project emissions following the requirements under section 5.4.4 below Error! Reference source not found.. The charging using the grid or using fossil fuel electricity generator should not amount to more than 2 per cent of the electricity generated by the project renewable energy plant during a monitoring period. During the time periods (e.g., week(s), months(s)) when the BESS consumes more than 2 per cent of the electricity for charging, the project participant shall not be entitled to issuance of the certified emission reductions for the concerned periods of the monitoring period. In case the project activity involves PSP, the PSP shall utilize the electricity	

Methodology ID	Applicability condition	Assessment and conclusion
	generated from the renewable energy power plant(s) that is operating in coordination with the PSP during pumping mode.	
	In case of hydro power plants, one of the following conditions shall apply:¹⁰ (a) The project activity is implemented in existing single or multiple reservoirs, with no change in the volume of any of the reservoirs; or (b) The project activity is implemented in existing single or multiple reservoirs, where the volume of the reservoir(s) is increased and the power density of the project activity, as per definitions given in the Project Emissions section, is greater than 4 W/m²; or (c) The project activity results in new single or multiple reservoirs and the power	This condition is not relevant, as the project activity is not the installation of a hydro power plant.

¹⁰ ¹⁰ Project participants wishing to undertake a hydroelectric project activity that results in a new reservoir or an increase in the volume of an existing reservoir, in particular where reservoirs have no significant vegetative biomass in the catchments area, may request a revision to the approved consolidated methodology.

Methodology ID	Applicability condition	Assessment and conclusion
	density of the project activity, as per definitions given in the Project Emissions section, is greater than 4 W/m² ; or (d) The project activity is an integrated hydro power project involving multiple reservoirs, where the power density for any of the reservoirs, as per definitions given in the Project Emissions section, is lower than or equal to 4 W/m², all of the following conditions shall apply. (i) The power density calculated using the total installed capacity of the integrated project, as per definitions given in the Project Emissions section, is greater than 4 W/m²; (ii) Water flow between reservoirs is not used by any other hydropower unit which is not a part of the project activity.	

Methodology ID	Applicability condition	Assessment and conclusion
	(iii) Installed capacity of the power plant(s) with power density lower than or equal to 4 W/m² shall be a. Lower than or equal to 15MW; and Less than 10 per cent of the total installed capacity of integrated hydro power project	
	In the case of integrated hydro power projects, project proponent shall: (a) Demonstrate that water flow from upstream power plants/units spill directly to the downstream reservoir and that collectively constitute to the generation capacity of the integrated hydro power project; or Provide an analysis of the water balance covering the water fed to power units, with all possible combinations of reservoirs and without the construction of reservoirs. The purpose of water balance is to demonstrate the requirement of specific combination of reservoirs	This condition is not relevant, as the project activity is not the installation of a hydro power plant.

Methodology ID	Applicability condition	Assessment and conclusion
	constructed under CDM project activity for the optimization of power output. This demonstration has to be carried out in the specific scenario of water availability in different seasons to optimize the water flow at the inlet of power units. Therefore, this water balance will take into account seasonal flows from river, tributaries (if any), and rainfall for minimum of five years prior to the implementation of the CDM project activity.	
	In the case of PSP, the project participants shall demonstrate in the PDD that the project is not using water which would have been used to generate electricity in the baseline.	The project activity does not involve any PSP, Hence it is not applicable.
	The methodology is not applicable to the following: Project activities that involve switching from fossil fuels to renewable energy sources at the site of the project activity, since in this case the baseline may be the continued use of fossil fuels at the site; Biomass fired power plants;	The project activity does not involve any of the given criteria hence methodology is applicable for the project activity.

Methodology ID	Applicability condition	Assessment and conclusion
	In the case of retrofits, replacements, or capacity additions, this methodology is only applicable if the most plausible baseline scenario, as a result of the identification of baseline scenario, is “the continuation of the current situation, i.e. to use the power generation equipment that was already in use prior to the implementation of the project activity and undertaking business as usual maintenance”.	The project activity is a new wind power plants. Also, no replacement, modification and retrofit measures are implemented here. Hence, this criterion is also not relevant to the project activity.

TOOL01: Tool for the demonstration and assessment of additionality Version 7.0.0/09/

Methodology ID	Applicability condition	Assessment and conclusion
Tool 1 Version 7.0.0	The use of the “Tool for the demonstration and assessment of additionality” is not mandatory for project participants when proposing new methodologies. Project participants may propose alternative methods to demonstrate additionality for consideration by the Executive Board. They may also submit revisions to approved methodologies using the additionality tool.	VVB team verified that; The project is not proposing any new methodologies, hence the use of the “Tool for the demonstration and assessment of additionality” is mandatory. Refer to section B.5 of PDD for details where additionality of the project activity is demonstrated using TOOL1.
Tool 1 Version 7.0.0	Once the additionally tool is included in an approved methodology, its application by project participants using this methodology is mandatory.	VVB team verified that; The applied methodology explicitly includes the requirement to use the Tool & the project participant has applied the additionality tool in line with the methodology

		requirements, and the additionality assessment is appropriately documented in Section 3.5 of the PDD. Therefore, this requirement has been duly complied with.
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TOOL07: Tool to calculate the emission factor for an electricity system version 7.0/09/

Tool ID	Applicability Criterion	Assessment and conclusion
Tool 07 Version 7.0	This tool may be applied to estimate the OM, BM and/or CM when calculating baseline emissions for a project activity that substitutes grid electricity that is where a project activity supplies electricity to a grid or a project activity that results in savings of electricity that would have been provided by the grid (e.g., demand-side energy efficiency projects).	This condition is applicable. OM, BM, and CM are estimated using the tool under section B.6.1 for calculating baseline emissions. Only grid connected plants have been considered for the calculation of OM and BM calculations. "CEA CO2 database, published by CEA, version 2011/18/" outlines Operating, Build and Combined Margin Emission Factors for National Grid was used for the calculations. In reference of link provided, it can be seen that EF calculation is based on grid connected plants only.
Tool 07 Version 7.0	Under this tool, the emission factor for the project electricity system can be calculated either for grid power plants only or, as an option, can include off-grid power plants. In the latter case, the conditions specified in "Appendix	Since the project activity is grid connected, this condition is applicable, and the emission factor has been calculated accordingly. The emission factor for the project electricity system is calculated for grid power plants only.

¹¹ https://cea.nic.in/wp-content/uploads/baseline/2020/07/user_guide_ver3.pdf

Tool ID	Applicability Criterion	Assessment and conclusion
	2: Procedures related to off-grid power generation” should be met. Namely, the total capacity of off-grid power plants (in MW) should be at least 10 per cent of the total capacity of grid power plants in the electricity system; or the total electricity generation by off-grid power plants (in MWh) should be at least 10 per cent of the total electricity generation by grid power plants in the electricity system; and that factors which negatively affect the reliability and stability of the grid are primarily due to constraints in generation and not to other aspects such as transmission capacity.	
Tool 07 Version 7.0	In case of CDM projects the tool is not applicable if the project electricity system is located partially or totally in an Annex I country.	The project is located in India which is a non-Annex-1 country. Hence, this tool is applicable.
Tool 07 Version 7.0	Under this tool, the value applied to the CO2 emission factor of biofuels is zero.	The project activity is a grid connected wind power project. Therefore, this criterion is not applicable for the project activity.

TOOL 11: - Assessment of the validity of the original/current baseline and update of the baseline at the renewal of the crediting period Version 03.0.1. /09/

Tool ID	Applicability Criterion	Assessment and conclusion
TOOL 11 Version 03.0.1	This tool provides a stepwise procedure to assess the continued validity of the baseline and to update the baseline at the renewal of a crediting period, as required by paragraph 49 (a) of the modalities and procedures of the clean development mechanism.	This tool provides a stepwise procedure to assess the continued validity of the baseline and to update the baseline at the renewal of a crediting period, as required by paragraph 49 (a) of the modalities and procedures of the clean development mechanism. Step wise procedure for assessment of validity of the baseline and baseline update has been described in section B.4 of the project design document.
TOOL 11 Version 03.0.1	The tool consists of two steps. The first step provides an approach to evaluate whether the current baseline is still valid for the next crediting period. The second step provides an approach to update the baseline in case that the current baseline is not valid anymore for the next crediting period.	“Assessment of the validity of the original/current baseline and update of the baseline at the renewal of the crediting period” (TOOL 11) is mandated for such updates. Therefore, accordingly the TOOL 11 is applied to update the ex-ante determined parameters during renewal of crediting period of the project appropriately.

TOOL 24: Common practice, Version 03.1/09/

Methodology ID	Applicability condition	Justification of compliance
TOOL 24 Version 03.1	This methodological tool is applicable to project activities that apply the methodological tool “Tool for the demonstration and assessment of	As “Tool for the demonstration and assessment of additionality” is applied, therefore, Tool 24 is applied and complied with for investment analysis for the demonstration of additionality. Please refer to section B.5 of PDD for details.

Methodology ID	Applicability condition	Justification of compliance
	additionality”, the methodological tool “Combined tool to identify the baseline scenario and demonstrate additionality”, or baseline and monitoring methodologies that use the common practice test for the demonstration of additionality.	
TOOL 24 Version 03.1	In case the applied approved baseline and monitoring methodology defines approaches for the conduction of the common practice test that are different from those described in this methodological tool, the requirements contained in the methodology shall prevail.	Not Applicable. The applied approved baseline and monitoring methodology does not define any different approaches for the conduction of the common practice test from those described in this methodological tool.

TOOL27: Investment Analysis version 14.0/09/

Tool ID	Applicability Criterion	Assessment and conclusion
Tool 27 Version 14.0	This methodological tool is applicable to CDM project activities and programmes of activities (PoAs) that conduct an investment analysis for the demonstration of additionality and/or the identification of the baseline scenario.	As “Tool for the demonstration and assessment of additionality” is applied, TOOL27 is also applicable and complied with for investment analysis for the demonstration of additionality. Please refer to section B.5 of PDD for details.
Tool 27 Version 14.0	In case the applied approved baseline and monitoring methodology contains	The applied approved baseline and monitoring methodology does not contain requirements for the

Tool ID	Applicability Criterion	Assessment and conclusion
	requirements for the investment analysis that are different from those described in this methodological tool, the requirements contained in the methodology shall prevail.	investment analysis that are different from those described in this methodological tool. Hence, Not Applicable.

CAR 07 was raised on this section and closed successfully. Please refer Appendix 3 for further details.

3.3.3 Project Boundary

As per ACM0002 version 22/09/ “The spatial extent of the project boundary includes the project power plant and all power plants connected physically to the electricity system that the CDM project power plant is connected to”.

Therefore, the project boundary includes all the 223 numbers of WTGs along with the WTGs of the other project proponents connected to the sub-station, which is further connected to the network of the Southern grid, i.e. the project boundary also includes the Southern grid. Thus, the project boundary further includes all the power plants physically connected to the Southern grid.

Source		Gas	Included?	Justification/Explanation
Baseline	Grid-connected electricity generation	CO ₂	Yes	Major emission sources.
		CH ₄	No	Excluded for simplification. This is conservative
		N ₂ O	No	Excluded for simplification. This is conservative
Project	Greenfield Wind energy conversion system	CO ₂	No	The project activity does not emit any emissions.
		CH ₄	No	No methane generation is expected to be emitted.
		N ₂ O	No	No nitrous oxide generation is expected to be emitted.

VVB team confirm that, details of the project boundary and each selected sources, sinks and reservoirs are appropriately justified for the project activity.

3.3.4 Baseline Scenario

As per the approved consolidated Methodology ACM0002 (Version 22.0, EB 122) para 27 “If the project activity is the installation of a Greenfield power plant with or without a BESS as described under paragraph 5(a) or paragraph 7(a) or paragraph 7(e) above, the baseline scenario is electricity delivered to the grid by the project activity that would have otherwise been generated by the operation of grid-connected power plants and by the addition of new generation sources, as reflected in the combined margin (CM) calculations described in TOOL07”.

The project activity involves setting up of wind projects to harness the power of sun to produce electricity and supply to the grid. In the absence of the project activity, the equivalent amount of power would have been supplied by the Indian grid, which is fed mainly by fossil fuel fired plants.

In the absence of the project activity, the equivalent amount of power would have been drawn from the Indian grid. Hence, the baseline for the project activity is the equivalent amount of power from the Indian grid.

The combined margin (EF grid,CM,y) is the result of a weighted average of two emission factor pertaining to the electricity system: the operating margin (OM) and build margin (BM). Calculations for this combined margin must be based on data from an official source (where available) and made publicly available. The CEA database version 20/18/ date December 2024 is the latest available data at the time of PDD submission to VVB for validation, hence same is considered for emission factor calculations.

TOOL 11: Methodological tool: Assessment of the validity of the original/current baseline and update of the baseline at the renewal of the crediting period, Version 03.0.1 (Eb 66, Annex 47).

The methodological tool “Assessment of the validity of the original/current baseline and update of the baseline at the renewal of the crediting period” (Tool 11, Version 13) is applied to assess the continued validity of the baseline scenario and to determine whether an update of the baseline and related parameters is required for the renewal of the crediting period, in accordance with paragraph 49(a) of the CDM Modalities and Procedures.

The Methodological Tool “Assessment of the validity of the original / current baseline and update of the baseline at the renewal of the crediting period”, Version 03.0.1 has been utilized for assessing the continued validity of the baseline and to update the baseline at the renewal of the crediting period. The steps followed are as described in the Methodological Tool consists of two steps. The first step provides an approach to evaluate whether the current baseline is still valid for the next crediting period. The second step provides an approach to update the baseline in case the current baseline is not valid anymore for the next crediting period. Accordingly, the following step-wise approach was utilized

Step 1: Assess the Validity of the Current Baseline for the Next Crediting Period

In accordance with the Gold Standard requirements for renewal of the crediting period, the baseline scenario for Project activity has been reassessed in below steps of this report to confirm its continued validity for the proposed next crediting period. **Sub-step 1.1: Assessment of Compliance with Relevant Mandatory National and/or Sectoral Policies**

The baseline scenario remains unchanged and is in compliance with all the relevant mandatory national and/or sectoral policies for this project activity.

Sub-step 1.2: Assessment of the Impact of Circumstances

The baseline scenario identified at the validation of the project activity was the electricity delivered to the grid by the project activity would have otherwise been generated by the operation of grid connected power plants and by the addition of new generation sources into the grid. Thus, this project activity was a voluntary investment which intends to replace equivalent amount of electricity at grid from renewable source. PP was not bound to incur this investment; hence absence of project activity (i.e. the investment) does not lead to any continued baseline practice for PP within their scope whereas the continued operation of the project activity would continue to replace equivalent amount of electricity at grid. Hence,

the same baseline as identified in the previous crediting period is still valid for the project. Therefore, the assessment of the changes in market characteristics is not required for the renewal of the project's crediting period under VCS. Furthermore, project participant has considered the latest available CO₂ Baseline Database (CEA database, version 20¹²) at the time of requesting renewal of the crediting period for establishing the baseline emission factor, which itself considered all the new circumstances. Hence, the new circumstances do not have an impact on the baseline emission.

As a result of the impressive growth attained by the Indian Power Sector, the installed capacity has grown from mere 1,713 MW in 1950 to 441969.60 MW as on 31.03.2024. Sector-wise details of installed capacity are shown in **Table 1**.

Table1 : Sector- wise installed capacity (MW) as on 31.03.2024 (CEA Database version 20)

Sector	Thermal					Nuclear	Hydro	RES	Total
	Coal	Lignite	Gas	Diesel	Total				
State	69437.50	1150.00	7012.05	280.31	77879.86	0.00	27254.45	2535.11	107669.43
Central	68019.96	3640.00	7237.91	0.00	78897.91	8180.00	15742.72	1632.30	104452.93
Private	73512.00	1830.00	10788.24	308.89	86439.15	0.00	3931.00	139477.09	229847.24
All India	210969.46	6620.00	25038.21	589.20	243216.87	8180.00	46928.17	143644.51	441969.55

Thus, current baseline remain same and there is no impact if circumstances, existing at the time of requesting renewal of crediting period.

Sub-step 1.3: Assessment of the Continuation of Use of Baseline Equipment or Investment

As explained in step 1.2, the baseline scenario was the electricity import/generation from the power plants connected to the electricity grid. Therefore, this condition is not applicable to the project activity.

Sub-step 1.4: Assessment of the Validity of Data and Parameters

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

In the context of the present project activity the emission factor has been updated along with the approach used to calculate the emission factor. **Step 2: Update of the Baseline and Data and Parameters**

Sub-step 2.1: Update of the Current Baseline

As evident from the explanation provided above the baseline scenario remains unchanged. Only the approach used to calculate the baseline emission factor is updated as per the latest version available at the time of PDD submission for renewal.

In line with the paragraph 4 ,section 3.2.6 of the project standard version 4.7, the impact of new relevant national and/or sectoral policies and circumstances on the baseline taking into account relevant EB guidance with regard to renewal of

¹² https://static-cdn.publive.online/saur-energy/media/pdf_files/2025/01user_guide_version_20.0.pdf

the crediting period at the time of requesting renewal of crediting period; and the correctness of the application of an approved baseline methodology for the determination of the continued validity of the baseline or its update, and the estimation of emission reductions for the applicable crediting period.

Impact of the national and/or sectoral policies and circumstances upon the baseline scenario of the project activity

The Government of India enacted the Electricity Act in the year 2003 to harmonize and rationalize the provisions in the then existing laws. The Act consolidated the laws relating to generation, transmission, distribution, trading and use of electricity. With the Enactment of the act, the then existing laws viz, The Indian Electricity Act 1910, The Electricity Supply Act, 1948 and The Electricity Regulatory Commissions Act, 1998 were repealed. The Electricity Act 2003 was in force at the time of the completion of the baseline study for the registered PDD.

Section 3 of the said act required the Central Government to prepare the national electricity policy and tariff policy, in consultation with the State Governments and the Authority for development of the power system based on optimal utilization of resources such as coal, natural gas, nuclear substances or materials, hydro and renewable sources of energy. In accordance with the section 3 of the Electricity Act 2003, the Central Government notified the National Electricity Policy¹³ on 12th February 2005 which was in force at the time of completion of the baseline study as stated in the registered PDD of the project activity. This policy has not been revised since then and is currently in force as well.

In addition to the above policies, State Electricity Regulatory Commissions (SERCs) have announced preferential tariffs and Indian Renewable Energy Development Agency (IREDA) provides term loan assistance towards establishing biomass power projects. All these fiscal and financial incentives were in force at the time of completion of the baseline study for the registered PDD of the project activity and still continue to exist.

The state electricity regulatory commission issues tariff order in respect of procurement of power generated from renewables and there is no mandatory national and/or sectoral policies have come into effect that would affect the compliance of the current baseline. Hence, it can be concluded the current baseline complies with all relevant mandatory national and/or sectoral policies that have come into effect after the submission of the project activity for validation and are applicable at the time of requesting renewal of the crediting period.

However, in spite of the financial incentives given by the government to renewable power projects in India the generation from the low cost must run resources connected to the Indian Grid has not increased to such an extent that this would lead to more than 50% contribution from the low cost must run resources towards the total generation from the Indian Grid.

The approved methodology ACM0002 (Version 22), has been used to determine the baseline and the estimation of emission reductions for the applicable crediting period. As referred in the methodology, para 27 “If the project activity is the installation of a Greenfield power plant, the baseline scenario is electricity delivered to the grid by the project activity would have otherwise been generated by the operation of grid connected power plants and by the addition of new generation sources, as reflected in the combined margin (CM) calculations described in the “Tool to calculate the emission factor for an electricity system”.

¹³ <https://www.cercind.gov.in/Act-with-amendment.pdf>

The approved methodology ACM0002 (Version 22), has been used to determine the baseline and the estimation of emission reductions for the applicable crediting period. As referred in the methodology “Tool to calculate the emission factor for an electricity system” (version 07.0) has been used to determine continued validity of the baseline based on combined margin (CM) calculations.

As per CEA database version 20, the fossil fuel dominated electricity is more than renewable sector and is continuing with same pattern. In light of the above discussion it is to be concluded that in accordance with relevant guidelines stipulated in the Project Standard version 4.7, national and/or sectoral policies and circumstances had been considered towards formulating the OM & BM baseline scenario. Hence the baseline scenario as applied for the present project activity remains justified.

As per the approved methodology ACM0002 (Version 22): “If the project activity is the installation of a Greenfield power plant, the baseline scenario is that the electricity delivered to the grid by the project activity would have otherwise been generated by the operation of grid-connected power plants and by the addition of new generation sources, as reflected in the combined margin (CM) calculations described in the “Tool to calculate the emission factor for an electricity system”.

The project activity involves setting up of hydro project to produce electricity and supply to the grid. In the absence of the project activity, the equivalent amount of power would have been supplied by the Indian grid, which is fed mainly by fossil fuel fired plants.

In the absence of the project activity, the equivalent amount of power would have been drawn from the Indian grid. Hence, the baseline for the project activity is the equivalent amount of power from the Indian grid.

The combined margin ($EF_{grid,CM,y}$) is the result of a weighted average of two emission factor pertaining to the electricity system: the operating margin (OM) and build margin (BM). Calculations for this combined margin must be based on data from an official source (where available) and made publicly available. The CEA database version 16 is the latest available data at the time of PD submission to DOE for validation, hence same is considered for emission factor calculations.

The combined margin of the Indian grid used for the project activity is as follows:

As the project activity is the installation of a new grid-connected wind power plant/unit, according to ACM0002 Version 22, the baseline scenario is the following.

Sub-step 2.2: Update of Data and Parameters

Electricity delivered to the grid by the project activity would have otherwise been generated by the operation of grid-connected power plants and by the addition of new generation sources, as reflected in the combined margin (CM) calculations described in the “Tool to calculate the emission factor for an electricity system”

The step-wise procedure given in the tool have been applied for determination of the emission factor as detailed below:

As per methodology, combined grid emission factor as per the “Tool to calculate the emission factor for an electricity system” version 07 is calculated as below.

CO2 Baseline Database for the Indian Power Sector, Version 20, December 2024 published by Central Electricity Authority (CEA), Government of India has been used for the calculation of emission reduction.

As per Methodological tool: Tool to calculate the emission factor for an electricity system (Version 07.0, EB 100, Annex 4), following six steps have been followed:

- (a) Step 1: Identify the relevant electricity systems;
- (b) Step 2: Choose whether to include off-grid power plants in the project electricity system (optional);
- (c) Step 3: Select a method to determine the operating margin (OM);
- (d) Step 4: Calculate the operating margin emission factor according to the selected method;
- (e) Step 5: Calculate the build margin (BM) emission factor;
- (f) Step 6: Calculate the combined margin (CM) emission factor.

In accordance with the outcome of Step 1.4, the grid emission factor has been updated using the most recent officially published Indian grid emission factor applicable for the relevant year(s) of the renewed crediting period. All updates have been applied strictly in line with methodological guidance, while all monitored parameters continue to be determined as per the registered monitoring plan.

Step 1: Identify the relevant electricity systems

As described in tool “For determining the electricity emission factors, identify the relevant project electricity system. Similarly, identify any connected electricity systems”. It also states that “If the DNA of the host country has published a delineation of the project electricity system and connected electricity systems, these delineations should be used”. Keeping this into consideration, the Central Electricity Authority (CEA), Government of India has divided the Indian Power Sector into five regional grids viz. Northern, Eastern, Western, North-eastern and Southern.

However since August 2006, however, all regional grids except the Southern Grid had been integrated and were operating in synchronous mode, i.e. at same frequency. Consequently, the Northern, Eastern, Western and North-Eastern grids were treated as a single grid named as NEWNE grid from FY 2007-08 onwards for the purpose of this CO2 Baseline Database. As of 31 December 2013, the Southern grid has also been

synchronised with the NEWNE grid, hence forming one unified Indian Grid. Since the project supplies electricity to the Indian grid, emissions generated due to the electricity generated by the Indian grid as per CM calculations will serve as the baseline for this project.

Table: Geographical Scope of Indian Electricity Grid

INDIAN GRID				
Northern	Eastern	Western	North-Eastern	Southern
Chandigarh Delhi Haryana	Bihar Jharkh and	Chhattisgarh Gujarat	Arunachal Pradesh Assam	Andhra Pradesh Karnataka

Himachal Pradesh Jammu & Kashmir Ladakh Punjab Rajasthan	Orissa West Bengal Sikkim Andaman- Nicobar*	Dadar & Nagar Haveli and Daman & Diu Madhya Pradesh Maharashtra Goa	Manipur Meghalaya Mizoram Nagaland Tripura	Kerala Tamil Nadu Puduch erry Lakshadweep* Telengana
Uttar Pradesh Uttarakhand				

Step2: Choose whether to include off-grid power plants in the project electricity system (optional)

Project participants may choose between the following two options to calculate the operating margin and build margin emission factor:

Option I: Only grid power plants are included in the calculation.

Option II: Both grid power plants and off-grid power plants are included in the calculation. The Project Participant has chosen only grid power plants in the calculation.

Step 3: Select a method to determine the operating margin (OM)

The calculation of the operating margin emission factor ($EF_{grid,OM,y}$) is based on one of the following methods, which are described under Step4:

- (a) Simple OM; or
- (b) Simple adjusted OM; or (c) Dispatch data analysis OM; or
- (d) Average OM.

The data required to calculate Simple adjusted OM and Dispatch data analysis OM is not possible due to lack of availability of data to project developers. The choice of other two options for calculating operating margin emission factor depends on generation of electricity from low-cost/ must-run sources. In the context of the methodology low cost/must run resources typically include hydro, geothermal, wind, low cost biomass, nuclear and solar generation. Share of Must-Run (Hydro/Nuclear) (% of Net Generation)

2019-20	2020-21	2021-22	2022-23	2023-24	
17.0%	16.5%	15.8%	15.33%	12.52%	India

Data Source: Central Electricity Authority (CEA) database Version 20, December'2024¹⁴

The above data clearly shows that the percentage of total grid generation by lowcost/ must-run plants (on the basis of average of five most recent years) for the Indian grid is less than 50 % of the total generation. Thus the Average OM method cannot be applied, as low cost/must run resources constitute less than 50% of total grid generation.

The simple OM emission factor is calculated as the generation-weighted average CO2 emissions per unit net electricity generation (tCO2/MWh) of all generating power plants serving the system, not including low-cost/must-run power plants/units.

¹⁴ https://static-cdn.publive.online/saur-energy/media/pdf_files/2025/01user_guide_version_20.0.pdf

For the simple OM, the simple adjusted OM and the average OM, the emissions factor can be calculated using either of the two following data vintages:

Ex-ante option: if the ex-ante option is chosen, the emission factor is determined once at the validation stage, thus no monitoring and recalculation of the emissions factor during the crediting period is required.

OR

Ex-post option: if the ex-post option is chosen, the emission factor is determined for the year in which the project activity displaces grid electricity, requiring the emissions factor to be updated annually during monitoring.

PP has chosen ex-ante option for calculation of Simple OM emission factor using a 3-year generation- weighted average, based on the most recent data available at the time of submission of the PDD for validation.

OM determined at validation stage will be the same throughout the crediting period. There will be no requirement to monitor & recalculate the emission factor during the crediting period.

Step 4: Calculate the operating margin emission factor ($EF_{grid,OMSimple,y}$) according to the selected method The operating margin emission factor has been calculated using a 3 year data vintage:

Net Generation in Operating Margin (GWH) (incl. Imports)			
	2021-22	2022-23	2023-24
Indian Grid	10,35,672	11,17,846	12,48,868

Simple Operating Margin (tCO ₂ /MWh) (incl. Imports) (1) (2)			
	2021-22	2022-23	2023-24
Indian Grid	0.9605	0.9710	0.9615

Build Margin (tCO ₂ /MWh) (not adjusted for imports)	
	2023-24
Indian Grid	0.5522

Weighted Generation Operating Margin	
Indian Grid	0.9643

Combined Margin Emission Factor for Wind/Solar Projects	
Indian Grid	0.8612

Step 5: Calculate the build margin (BM) emission factor ($EF_{grid,BM,y}$)

As per Methodological tool: “Tool to calculate the emission factor for an electricity system” (Version 07.0, EB 100, Annex 4) para 70:

In terms of vintage of data, project participants can choose between one of the following two options:

(a) Option 1 - for the first crediting period, calculate the build margin emission factor

ex ante based on the most recent information available on units already built for sample

group m at the time of PDD submission for validation. For the second crediting period, the build margin emission factor should be updated based on the most recent information available on units already built at the time of submission of the request for renewal of the crediting period. For the third crediting period, the build margin emission factor calculated for the second crediting period should be used. This option does not require monitoring the emission factor during the crediting period.

(b) Option 2 - For the first crediting period, the build margin emission factor shall be

updated annually, ex post, including those units built up to the year of registration of the project activity or, if information up to the year of registration is not yet available, including those units built up to the latest year for which information is available. For the second crediting period, the build margin emissions factor shall be calculated ex ante, as described in Option 1 above. For the third crediting period, the build margin emission factor calculated for the second crediting period should be used.

Option 1 as described above is chosen by PP to calculate the build margin emission factor for the project activity. BM is calculated ex-ante based on the most recent information available at the time of submission of PDD and is fixed for the entire crediting period.

Build Margin (tCO₂/MWh) (not adjusted for imports)

2023-24

INDIAN Grid

0.8682

Step 6: Calculate the combined margin (CM) emission factor ($EF_{grid,CM,y}$)

As per Methodological tool: "Tool to calculate the emission factor for an electricity system" (Version 07.0, EB 100, Annex 4) para 79:

The calculation of the combined margin (CM) emission factor ($EF_{grid,CM,y}$) is based on one of the following methods:

(a) Weighted average CM; or

(b) Simplified CM.

PP has chosen option (a) i.e weighted average CM to calculate the combined margin emission factor for the project activity.

The combined margin emissions factor is calculated as follows: $EF_{grid,CM,y} = EF_{grid,OM,y} * W_{OM} + EF_{grid,BM,y} * W_{BM}$

Where:

$EF_{grid,BM,y}$ = Build margin CO₂ emission factor in year y (tCO₂ / MWh) $EF_{grid,OM,y}$ = Operating margin CO₂ emission factor in year y (tCO₂ / MWh) W_{OM} = Weighting of operating margin emissions factor (per cent)

W_{BM} = Weighting of build margin emissions factor (per cent)

The following default values should be used for WOM and WBM:

Wind and solar power generation project activities: WOM= 0.75 and WBM= 0.25 (owing to their intermittent and non-dispatchable nature) for the first crediting period and for subsequent crediting periods. Since project activity is of wind power generation, the above weightage has been considered for OM and BM.

$$\text{Therefore, } EF_{\text{grid,CM,y}} = 0.9643 * 0.75 + 0.5542 * 0.25$$

$$= 0.8612 \text{ tCO}_2/\text{MWh}$$

Project Emissions: For most renewable power generation projects activities $PE_y = 0$. As per applied methodology only emission associated with the fossil fuel combustion, emission from operation of geo-thermal power plants due to release of no condensable gases, emission from water reservoir of Hydro should be accounted for the project emission. Since the project activity is a wind power project.

Hence $PE_y = 0$

Leakage Emissions: No Leakage emissions are considered. The main emission potentially giving rise to leakage in the context of electrical sector projects is emission arising due to activities arising such as power plant construction and upstream emission from fossil fuel use (e.g. extraction, processing, and transport). These emission sources are neglected.

Hence, $LE_y = 0$

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

$$ER_y = BE_y - PE_y$$

Where,

ER_y = emission reduction in tCO_2 /year

BE_y = baseline emission in tCO_2 /year

PE_y = Project emission in tCO_2 /year

The application of Tool 11 (Version 03.0.1) confirms that the original baseline scenario remains valid for the renewed crediting period. The baseline emissions have been updated solely through the revision of the grid emission factor, while no changes to the baseline scenario itself are required. The approach adopted by the project participant is consistent with CDM requirements and applicable methodological provisions. The combined margin of the Indian grid used for the project activity is as follows:

Parameter	Value	Nomenclature	Source
$EF_{\text{grid,CM,y}}$	0.8612 tCO_2/MWh	Combined margin CO_2 emission factor for the project electricity system in year y .	Calculated as the weighted average of the operating margin (0.75) & build margin (0.25) values, sourced from Baseline CO_2 Emission Database, Version 20/18/, December 2024 published by Central Electricity Authority (CEA), Government of India.
$EF_{\text{grid,OM,y}}$	0.9643 tCO_2/MWh	Operating margin CO_2 emission factor for the project electricity system in year y .	Calculated as the last 3-year (2021-22, 2022-23, 2023-24) generation-weighted average, sourced from Baseline CO_2 Emission Database, Version 20/18/, December 2024 published by Central Electricity Authority (CEA), Government of India.

EF _{grid,BM,y}	0.5522 tCO ₂ /MW h	Build margin CO ₂ emission factor for the project electricity system in year y.	Baseline CO ₂ Emission Database, Version 20/18/, December 2024 published by Central Electricity Authority (CEA), Government of India.
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CAR 02 & CAR 07 were raised on this section and closed successfully. Please refer Appendix 3 for further details.

3.3.5 Additionality

Demonstrate and assess the additionality of the project, in accordance with the applied methodology and any relevant tools, taking into account the following additionality methods:

Since this is the 2nd renewal of crediting period for this project activity. As per VCS standard 4.7/09/ A full reassessment of additionality is not required when renewing the project crediting period unless otherwise specified in the methodology. However, regulatory surplus shall be demonstrated in accordance with the requirements set out in the VCS Program rules and the project description shall be updated accordingly

Hence “In accordance with Section 3.9.8 of the VCS Standard 4.7/09/, there is no requirement to re-demonstrate additionality at this stage, as additionality was assessed and validated at the time of project registration.

CAR 01 was raised on this section and closed successfully. Please refer Appendix 3 for further details.

3.3.6 Quantification of GHG Emission Reductions and Carbon Dioxide Removals

As per the approved consolidated Methodology ACM0002 (Version 22.0) /09/ para 57: Baseline emissions include only CO₂ emissions from electricity generation in fossil fuel fired power plants that are displaced due to the project activity. The methodology assumes that all project electricity generation above baseline levels would have been generated by existing grid-connected power plants and the addition of new grid-connected power plants. The baseline emissions are to be calculated as follows:

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

Where:

BE_y = Baseline emissions in year y (t CO₂/yr)

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

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

Baseline Emissions

As per the equation 7 of the methodology ACM 0002 (Version 22.0),

$$BE_y = EG_{PJ, y} * EF_{grid, CM, y} \quad (1)$$

Where:

BE_y : Baseline emissions in year y (tCO₂e/yr)

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

$EF_{grid, CM, y}$: Combined margin CO₂ emission factor for grid connected power generation in year y calculated using the latest version of the “Tool to calculate the emission factor for an electricity system” (tCO₂e/MWh).

Project Emission:

As per the approved consolidated Methodology ACM0002 (Version 22.0, EB 122 para 40) /09/: “For most renewable energy power generation project activities, $PE_y = 0$. However, some project activities may involve project emissions that can be significant. These emissions shall be accounted for as project emissions by using the following equation:

$$PE_y = PE_{EFF, y} + PE_{GP, y} + PE_{HP, y} + PE_{BESS, y} + PE_{PSP, y}$$

Where:

PE_y = Project emissions in year y (t CO₂e/yr)

$PE_{EFF, y}$ = Project emissions from fossil fuel consumption in year y (t CO₂/yr)

$PE_{GP, y}$ = Project emissions from the operation of dry, flash steam or binary geothermal power plants in year y (t CO₂e/yr)

$PE_{HP, y}$ = Project emissions from water reservoirs of hydro power plants in year y (t CO₂e/yr)

$PE_{BESS, y}$ = Project emissions from charging of a BESS using electricity from the grid or from fossil fuel electricity generators (t CO₂e/yr)

$PE_{PSP, y}$ = Project emissions from utilizing electricity from the grid for pumping operation of PSP in excess to the production of the renewable power plant operating in coordination with the PSP (t CO₂e/yr)

As the project activity is the installation of a new grid-connected Wind Power plant and does not involve any project emissions from fossil fuel, operation of dry, flash steam or binary geothermal power plants, and from water reservoirs of hydro power plants. Therefore $PE_{EFF, y}$, $PE_{GP, y}$, $PE_{HP, y}$, $PE_{BESS, y}$, $PE_{PSP, y}$ are equal to zero and thus, $PE_y = 0$.

Leakage Emission:

As per the approved consolidated Methodology ACM0002 (Version 22.0, EB 122, para 71) /09/: “No other leakage emissions are considered. The emissions potentially arising due to activities such as power plant construction and upstream emissions from fossil fuel use (e.g., extraction, processing, transport etc.) are neglected.

Hence LEy = 0.

Emission Reduction:

Estimated GHG Reductions are calculated as follows:

$$ERy = BEy - PEy$$

Vintage period	Estimated baseline emissions (tCO ₂ e)	Estimated project emissions (tCO ₂ e)	Estimated leakage emissions (tCO ₂ e)	Estimated reduction VCUs (tCO ₂ e)	Estimated removal VCUs (tCO ₂ e)	Estimated total VCUs (tCO ₂ e)
21-Feb-2024 to 31-Dec-2024	318,703	0	0	318,703	0	318,703
01-Jan-2025 to 31-Dec-2025	369,291	0	0	369,291	0	369,291
01-Jan-2026 to 31-Dec-2026	369,291	0	0	369,291	0	369,291
01-Jan-2027 to 31-Dec-2027	369,291	0	0	369,291	0	369,291
01-Jan-2028 to 31-Dec-2028	370,302	0	0	370,302	0	370,302
01-Jan-2029 to 31-Dec-2029	369,291	0	0	369,291	0	369,291
01-Jan-2030 to 31-Dec-2030	369,291	0	0	369,291	0	369,291
01-Jan-2031 to 31-Dec-2031	369,291	0	0	369,291	0	369,291

01-jan-2032 to 31-Dec- 2032	370,302	0	0	370,302	0	370,302
01-jan-2033 to 31-Dec- 2033	369,291	0	0	369,291	0	369,291
01-jan-2034 to 20-Feb- 2034	51,599	0	0	51,599	0	51,599
Total	3,695,943	0	0	3,695,943	0	3,695,943

3.3.7 Methodology Deviations

Assessment team confirms that no methodology deviation is applicable for the present project activity.

3.3.8 Monitoring Plan

The monitoring procedure will set guidelines for the project investor to monitor the parameters regularly and to ensure quality and accuracy in monitoring. It elaborates on the functions of the monitoring team and procedures to be followed in monitoring of the CDM parameters.

The monitoring shall include all the equipments that contribute towards reduction in GHG emissions. Since the project activity focuses mainly on the generation of renewable power from the WTGs, it is important to monitor all the equipments involved in the metering of all the necessary instruments.

The monitoring plan has been prepared in accordance with the applied methodology, ACM002 Version 22.0/09/. The project investor has a well-defined management structure for monitoring the project activity. The detail analysis is as below:

Parameters determined ex-ante:

Thus, calculation for emission factor is as follows: -

Data and Parameters	Unit	Ex-ante Determined Value
EF _{grid,CM,y}	tCO ₂ /MWh	0.8612 tCO ₂ /MWh Calculated as the weighted average of the operating margin (0.75) & build margin (0.25) values, sourced from Baseline CO ₂ Emission Database, Version 20/18/, December 2024 published by Central Electricity Authority (CEA), Government of India.
EF _{grid,OM,y}	tCO ₂ /MWh	0.9643 tCO ₂ /MWh Calculated as the last 3 year (2021-22, 2022-23, 2023-24) generation-weighted average, sourced from Baseline CO ₂ Emission Database, Version 20/18/, December 2024 published by Central Electricity Authority (CEA), Government of India.
EF _{grid,BM,y}	tCO ₂ /MWh	0.5522 tCO ₂ /MWh Baseline CO ₂ Emission Database, Version

Data and Parameters	Unit	Ex-ante Determined Value
		20/18/, December 2024 published by Central Electricity Authority (CEA), Government of India.

The parameters monitored ex-post:

Parameters	Description	Measurement method and QA/QC procedures	Assessment conclusion
EG _{PJ,y}	Quantity of net electricity generation supplied by the project (Wind) plant/unit to the grid in year y	VVB team verified that; The estimated electricity generated by the project activity in a year is 429,162.45 MWh. The monitoring parameter EG_{PJ,y} represents the net electricity generation supplied by the project wind power plant to the grid in year y. The measurement methodology is clearly defined and is based on direct metering at the grid interconnection point using dedicated bidirectional static energy meters (main and check meters) with an accuracy class of 0.2s, which is in line with applicable CDM and state electricity board (SEB) requirements. Net electricity supplied to the grid is calculated as the difference between export and import electricity, as recorded by the SEB-certified meters. Monthly meter readings are taken continuously with hourly measurement and are jointly certified by SEB officials and representatives of the project proponent, ensuring transparency and data integrity. The use of Form B reports, Credit Notes, and Joint Meter Reading (JMR) reports as primary data sources is appropriate and provides reliable documentary evidence for the monitored parameter. Cross-checks against DISCOM invoices and adjustment reports (in case of captive consumption) further strengthen data reliability. Quality assurance and quality control (QA/QC) procedures are adequately described. Meter calibration and accuracy class are maintained as per SEB regulations, and any faulty meters are replaced promptly. Although the calibration interval and apportioning procedures are under the purview of the SEB and outside the direct control of the project proponent, this is consistent with standard grid-connected renewable energy projects in	Consistent with methodology

Parameters	Description	Measurement method and QA/QC procedures	Assessment conclusion
		India and does not adversely affect data credibility. The project proponent monitors and records the net electricity supplied to the grid, which is the relevant and verifiable parameter for emission reduction calculations. Overall, the measurement method and QA/QC procedures are adequate, conservative, and in compliance with the applicable methodology requirements. The approach ensures accurate monitoring of electricity supplied to the grid and provides sufficient assurance on the completeness and reliability of the data used for baseline emission calculations.	

Monitoring Arrangement:

The primary monitored parameter for the project activity is the net electricity supplied to the grid (EGBL,y). For all project locations, electricity generation, import, and export are measured using SEB-approved bidirectional energy meters installed at the designated grid interconnection points. Joint Meter Readings (JMRs) are conducted periodically and are jointly signed by representatives of the Project Proponent and the respective State Electricity Boards (BESCOM, TNEB, APTRANSCO)/22/, ensuring transparency and data reliability.

In Karnataka, net electricity supplied to the grid is determined based on monthly Form B reports/19/ issued by BESCOM, which incorporate electricity export, electricity import, and transmission losses between the 33 kV metering point and the 220 kV receiving substation. The transmission loss calculation follows the procedure defined in the Power Purchase Agreement (PPA) and is applied directly in the Form B. Import electricity is conservatively adjusted by 15% as per state utility practice. The final net electricity supplied to the grid is clearly defined and verifiable from JMRs/19/ and invoices/20/ raised to BESCOM/22/.

In Tamil Nadu, net electricity export is measured primarily using TNEB energy meters installed near each WTG. Although generation data is recorded daily at the WTG controller level by the O&M contractor, the TNEB meter readings form the official and primary source for monitoring net electricity supplied to the grid. Monthly meter readings are taken in the presence of SEB officials, and TNEB issues monthly sale statements, which form the basis for invoicing.

In Andhra Pradesh, electricity export and import are measured at the substation level using main and check meters with accuracy class 0.2s. Joint Meter Readings are conducted with APTRANSCO/22/, and billing is carried out based on these jointly signed records. Procedures are in place for the use of check meters in case the main meter is unavailable.

Assessment of QA/QC Procedures

Adequate quality assurance and quality control (QA/QC) procedures are defined across all states. Energy meters are calibrated in accordance with CEA guidelines/18/, with calibration conducted at least once every five years by the respective state utilities. Faulty meters are replaced immediately, and correction factors are applied retrospectively where required, ensuring conservative and accurate energy accounting.

Accuracy classes of meters (0.2s in Karnataka and Andhra Pradesh; at least 0.5s in Tamil Nadu) are consistent with regulatory requirements. The responsibility for calibration, sealing, and testing of meters lies with the state utilities, which is standard practice for grid-connected renewable energy projects in India and provides assurance on data credibility.

Cross-checks between JMRs/19/, Form B statements/19/, TNEB/APTRANSCO/22/ statements, invoices raised to DISCOMs, and sales receipts further strengthen the reliability and traceability of monitored data.

Conclusion

Based on the review of the Monitoring Plan details provided in the PD/04/, the measurement methods, QA/QC procedures, data management practices, and calculation methodologies for monitoring net electricity supplied to the grid are found to be clearly defined, conservative, and consistent with the applied CDM methodology and regulatory requirements. The monitoring system provides sufficient assurance on the accuracy, completeness, and reliability of the data used for the calculation of emission reductions.

CAR 03 was raised in this section and closed successfully. Kindly refer appendix 3 for more information.

3.4 Non-Permanence Risk Analysis

The project activity does not require a non-performance risk analysis. Hence, this is not applicable.

4 VALIDATION OPINION

4.1 Validation Summary

VVB team confirms that, GHG statement is the responsibility of the project proponent. The project activity fulfills the criteria for the validation as established in section 4 of the VCS standard Version 4.7. VVB team has reviewed the project description documents and subsequently carried out the onsite audit and follow-up interview with project proponent and confirm the fulfilment of stated criteria. VVB team has the unmodified opinion regarding the project activity, VVB team has checked all the details and found it consistent and free of material errors or misstatements.

As per VCS Standard Version 4.7 Para 4.1.10/09/, VVB team verified that, the criteria for validation of the project activity are in line with the relevant VCS Version 4 criteria and all the relevant host country (Kingdom of Saudi Arabia) criteria. The objective of this validation activity is to have an independent third party for the assessment of the project design, estimated ER sheet and to ensure a thorough assessment of the proposed project activity against the applicable regulatory requirements.

VVB concluded the assessment, as per para 4.1.18 of the VCS standard Version 4.7/09/, with a positive validation opinion regarding the project activity. The VVB team has raised 01 Clarification (CL), 07 CAR (Corrective action request), and no FAR (forward action request). All the deviations identified as CARs and/or CLs have been successfully closed and mentioned in Appendix 3 of the validation report. The VVB team clearly state that there is no material misstatement at the level of the GHG statement and GHG declarations made by the Project Proponent.

4.2 Validation Conclusion

Our Validation approach was based on the requirements as defined under the applicable regulatory requirements. The validation has been conducted in accordance with the VCS Standard Version 4.7/09/, other valid and applicable VCS Regulatory Documents and templates (see Appendix 2 of this Validation Report below), UNFCCC rules and requirements (where applicable) and associated decisions of the VCS Secretariat and the UNFCCC Executive Board (where applicable). Our approach is risk-based, drawing on an understanding of the risks associated with estimated GHG emissions data and the controls in place to mitigate these. The validation can confirm that:

- VVB team verified that, the data & the information provided in GHG statement assertion is projected. All the assumptions are based on the available supporting document & third-party reports and/or those mentioned in appendix 2. The estimates are based on assumptions that are subject to change. Thus, VVB concludes that the project is likely to achieve estimated emission reductions as declared by the Project Proponent.
- The project's baseline and additionality are assessed against "ACM0002: Grid-connected electricity generation from renewable sources, Version 22.0/09/"

- TOOL 11: Assessment of the validity of the original/current baseline and update of the baseline at the renewal of the crediting period Version 03.0.1/09/.
- A risk-based approach has been followed to perform this validation activity. The review of the project description and additional documents related to baseline and monitoring methodology; the subsequent background investigation, follow-up interviews with Project Proponent have provided LGAI Technological Center S.A. (Applus+ Certification) with sufficient evidence for positive validation opinion as per the requirement of VCS.
- Based on the assessment of the data, assumptions, limitations, and methods, a conclusion can be drawn regarding the likelihood of the proposed E-waste and Solid waste handling and recycling plant achieving the estimated GHG emission reductions.
- Thus, VVB concludes that the project is likely to achieve estimated emission reductions as described below:

Crediting period: From 21-Feb-2024 to 21-Feb-2034

Validated estimated GHG emission reductions and carbon dioxide removals for the project crediting period:

For projects that are not required to assess permanence risk, complete the following table:

Vintage period	Estimated baseline emissions (tCO ₂ e)	Estimated project emissions (tCO ₂ e)	Estimated leakage emissions (tCO ₂ e)	Estimated reduction VCU (tCO ₂ e)	Estimated removal VCU (tCO ₂ e)	Estimated total VCUs (tCO ₂ e)
21-Feb-2024 to 31-Dec-2024	318,703	0	0	318,703	0	318,703
01-Jan-2025 to 31-Dec-2025	369,291	0	0	369,291	0	369,291
01-Jan-2026 to 31-Dec-2026	369,291	0	0	369,291	0	369,291
01-Jan-2027 to 31-Dec-2027	369,291	0	0	369,291	0	369,291
01-Jan-2028 to	370,302	0	0	370,302	0	370,302

31-Dec-2028						
01-Jan-2029 to 31-Dec-2029	369,291	0	0	369,291	0	369,291
01-Jan-2030 to 31-Dec-2030	369,291	0	0	369,291	0	369,291
01-Jan-2031 to 31-Dec-2031	369,291	0	0	369,291	0	369,291
01-Jan-2032 to 31-Dec-2032	370,302	0	0	370,302	0	370,302
01-Jan-2033 to 31-Dec-2033	369,291	0	0	369,291	0	369,291
01-Jan-2034 to 21-Feb-2034	51,599	0	0	51,599	0	51,599
Total	3,695,943	0	0	3,695,943	0	3,695,943

For projects required to assess permanence risk:

i) Provide a conclusion on the following information:

The non-permanence risk rating (%)	N/A
If applicable, the Long-term Average (LTA), whether it has been properly updated, and if it has been reached.	N/A

ii) Complete the table below for the project crediting period:

Vintage period	Estimated baseline emissions (tCO ₂ e)	Estimated project emissions (tCO ₂ e)	Estimated leakage emissions (tCO ₂ e)	Estimated reduction VCU (tCO ₂ e)	Estimated removal VCU (tCO ₂ e)	Estimated total VCUs (tCO ₂ e)
21-Feb-2024 to 31-Dec-2024	318,703	0	0	318,703	0	318,703
01-Jan-2025 to 31-Dec-2025	369,291	0	0	369,291	0	369,291
01-Jan-2026 to 31-Dec-2026	369,291	0	0	369,291	0	369,291
01-Jan-2027 to 31-Dec-2027	369,291	0	0	369,291	0	369,291
01-Jan-2028 to 31-Dec-2028	370,302	0	0	370,302	0	370,302
01-Jan-2029 to 31-Dec-2029	369,291	0	0	369,291	0	369,291
01-Jan-2030 to 31-Dec-2030	369,291	0	0	369,291	0	369,291
01-Jan-2031 to 31-Dec-2031	369,291	0	0	369,291	0	369,291
01-Jan-2032 to 31-Dec-2032	370,302	0	0	370,302	0	370,302
01-Jan-2033 to 31-Dec-2033	369,291	0	0	369,291	0	369,291

01-jan-2034 to 20-Feb-2034	51,599	0	0	51,599	0	51,599
Total	3,695,943	0	0	3,695,943	0	3,695,943

APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION

Section	Information	Justification	Assessment method and conclusion
<u>Not Applicable</u>	<u>Not Applicable</u>	<u>Not Applicable</u>	Not applicable as there is no commercial sensitive information available

APPENDIX 2: DOCUMENTS REVIEW UNDER VALIDATION

[illegible]

No.	Author	Title	References to the document	Provider
			• TOOL01: Tool for the demonstration and assessment of additionality Version 7.0.0 • Tool 11: Assessment of the validity of the original/current baseline and update of the baseline at the renewal of the crediting period Version 03.0.1 • TOOL24: Common practice version 3.1 • TOOL 27: Investment Analysis version 14.0 • Glossary of CDM terms version 11.0 • VCS standard V4.7 • VCS Program Guide v5 • Guidelines for the reporting and Validation of Plant Load Factors” (Annex 11 of EB 48)¹⁵	
9.	PP	Daily Generation Records (DGR)	-	PP
10.	PP	• Feasibility Report • Information Memorandum • Declaration of Annual O_M	Prepared by Internal document prepared by PP	PP
11.	PP	LSC Document	Local stakeholders' consultation supporting; Notices, MoM's & photographs Feedback register etc.	Project proponent
12.	PP	Declaration letter	For no double counting and part into any emission trading program and not received credits under another registry	Project proponent
13.	PP	Local Stakeholder consultation	Snapshots and supportive	Project proponent

¹⁵ [Microsoft Word - EB48_repan11_Guidelines on plant load factor.doc \(unfccc.int\)](#)

No.	Author	Title	References to the document	Provider
			documents, Feedback Forms, Meeting announcement documents etc.	
14.	PP	N/A	ISO 14064-3:2006 & ISO 14065:2020 & IAF MD4:2025	Project proponent
15.	PP	Mytrah Energy (India) Sources/Regulatory links	https://www.bing.com/ck/a?!&&p=b67adcb556adad5777d88c67d51c017545fb9aed900c7503188b0f690076441cJmItldHM9MTc2NzMxMjAwMA&pntn=3&ver=2&hsh=4&fclid=13e56d0a-b16d-6ce7-0c90-7b0db0096d10&psq=mytrah+energy+india+private+limited&u=a1aHR0cHM6Ly93d3cubXI0cmF0LmNvLmluLw&ntb=1	Project proponent
16.	PP	IRR spreadsheet, at the time of Validation	-	Project Proponent
17.	PP	CEA Data base	Version 20.0 Amt für Umweltschutz	Project Proponent
18.	PP	B-form, JMR	-	Project Proponent
19.	PP	Sample Invoices	-	Project Proponent
20.	PP	O&M Agreement	-	Project Proponent
21.	PP	Power Purchase Agreement	With 1. Bangalore Electricity Supply Company Limited (BESCL) 2. Central Power Distribution Company Of Andhra Pradesh Limited (APCPDCL) 3. Tamil Nadu Generation and Distribution Corporation Limited (TANGEDCO)	Project Proponent
22.	PP	Employment Records Training Records	-	Project Proponent

No.	Author	Title	References to the document	Provider
23.	PP	Applicable national law	1. Electricity Act 2003 ¹⁶ 2. National Electricity Policy 2005 ¹⁷ 3. Tariff Policy 2006 ¹⁸	Project Proponent
24.	PP		Google map, site visit and images, Satellite imagery, GIS data	Project Proponent
25.	PP		Meter Calibration Certificate	Project Proponent
26.	PP	CDM Registry	<u>CDM: CDM Registry</u>	Project Proponent
27.	PP	GS4GG Registry	<u>GSF Registry</u>	Project Proponent
28.	PP	GCC Registry	<u>Submitted GSC Projects</u>	Project Proponent
29.	PP	ICR	<u>Carbon Credit Registry & Platform International Carbon Registry</u>	Project Proponent
30.	PP	UCR	<u>UCR</u>	Project Proponent
31.	PP	Bio-Carbon	<u>Home BioCarbon Sustainable Steel</u>	Project Proponent
32.	PP	Essential Safety Protocol	-	Project Proponent
33.	PP	Equal opportunity and company policy, no discrimination policy	-	Project Proponent

¹⁶ https://www.indiacode.nic.in/bitstream/123456789/12827/1/the_electricity_act_no.39_of_2003_date_02.06.2003.pdf

¹⁷ https://cea.nic.in/wp-content/uploads/legal_affairs/2020/09/National%20Electricity%20Policy%20%281%29.pdf

¹⁸ https://www.orierc.org/CuteSoft_Client/writereaddata/upload/National%20Electricity%20Tariff%20Policy.pdf

No.	Author	Title	References to the document	Provider
34.	PP	Child Right Law, Women Right Law, Labor Law and Trafficking Law, Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013	-	Project Proponent
35.	PP	ILO, UNDP	-	Project Proponent
36.	PP	Environment Impact Studies at the time of validation	-	Project Proponent
37.	PP	Environment Protection Act 1986, Wildlife Protection Act 1972, & IUCN List of protective species	-	Project Proponent
38.	PP	land ownership documents	-	Project Proponent
39.	PP	Grievance Register	-	Project Proponent
40.	PP	Monitoring data	-	Project Proponent
41.	PP	Company HR policy EHS policies	-	Project Proponent
42.	PP	Water records and maintenance	-	Project Proponent
43.	PP	Validation report	-	Project Proponent
44.	PP	Archaeological Survey of India (ASI) ^{34/} and the State Department of Archaeology	-	Project Proponent

APPENDIX 3: CLARIFICATION REQUESTS, CORRECTIVE ACTION REQUESTS, FORWARD ACTION REQUESTS (CAR/CL/FAR)

Table 1. CLs from this Project Validation

CL ID	01	Section no.	-	Date: 10-December-2025
Description of CL				
- Under Section 4.1 of PDD, PP shall clarify the vintage, source, and applicability of the grid emission factor used for estimating baseline emissions for the renewed crediting period, including whether it reflects the most recent data available at the start of the renewed crediting period. - Under Section 2.1 of PDD, PP shall clarify whether any new stakeholder concerns, grievances, or material changes in stakeholder context were identified prior to the start of the renewed crediting period, and confirm that existing grievance mechanisms remain accessible and functional.				
Project participant response				Date: 16-December-2025
- The Project Proponent confirms that the grid emission factor applied is based on the most recent CEA data available at the start of the renewed crediting period. The emission factor vintage corresponds to the [insert year range, e.g., 2021–22] dataset officially published by CEA. Accordingly, the factor reflects the latest and most appropriate data for the renewed crediting period. 1) - Under Section 2.1 of PDD, new stakeholder concerns, grievances, or material changes in stakeholder details are incorporated				
Documentation provided by project participant				
<i>Revised Version of RCP PDD</i>				
VVB assessment				Date: 30-December-2025
- VVB team reviewed the revised Section 4.1 of the RCP PDD and confirmed that the Project Proponent has clearly specified the vintage, source, and applicability of the grid emission factor used for the renewed crediting period. The grid emission factor has been derived from the most recent Central Electricity Authority (CEA) dataset available at the start of the renewed crediting period, and the stated vintage is consistent with the applicable CEA publication. Based on document review, thus VVB team confirms that the clarification adequately addresses and thus accepted. - VVB team reviewed the revised RCP PDD, Section 2.1, and verified that; no update track or revisions have been incorporated to address the clarification requested regarding new stakeholder concerns, grievances, or material changes in stakeholder context prior to the renewed crediting period. Thus, clarification remains unsubstantiated. Thus, CL remains open.				
Project participant response				Date: 06-January-2026
concerns, grievances, or material changes in stakeholder details are incorporated in track change mode in revised RCP PDD.				
Documentation provided by project participant				
<i>Revised Version of RCP PDD</i>				
VVB assessment				Date: 07-January-2026

VVB team verified that; PP has updated the Section 2.1 in updated RCP PDD, and verified that; revisions have been incorporated updated and it is found accepted by VVB team. **Thus, CL is now consider closed.**

Table 2. CARs from this Project validation

CAR ID	01	Section no.	-	Date: 10-December-2025
Description of CAR				
The project proponent shall update the additionality assessment to demonstrate continued additionality at the start of the renewed crediting period, including: - Assessment of regulatory requirements applicable as of the renewal start date, - Confirmation that wind power generation is not legally mandated, and - Justification that the project would be less attractive or face barriers in the absence of carbon revenues during the renewed crediting period, in accordance with VCS Standard v4.7.				
Project participant response				Date: 16-December-2025
<i>This renewal of crediting period not the registration of project activity, Hence, "In accordance with Section 3.9.8 of the VCS Standard 4.7, there is no requirement to re-demonstrate additionality at this stage, as additionality was assessed and validated at the time of project registration.</i> additionality assessment to demonstrate continued additionality at the start of the renewed crediting period is now demonstrated				
Documentation provided by project participant				
Revised version of RCP PDD				
VVB assessment				Date: 30-December-2025
VVB team verified that; In accordance with Section 3.9.8 of the VCS Standard v4.7, projects undergoing renewal of the crediting period are not required to re-demonstrate additionality, provided that additionality was already assessed and validated at the time of initial project registration. The project activity's additionality was duly validated during registration and no regulatory changes mandating wind power generation have been identified as of the start date of the renewed crediting period. Furthermore, the revised RCP PDD includes confirmation that: - Wind power generation remains non-mandatory under applicable regulations at the renewal start date, and - The project activity continues to rely on carbon revenue support, which contributes to improving its financial attractiveness and mitigating investment and operational barriers during the renewed crediting period. Thus, CAR is closed in this section.				

CAR ID	02	Section no.	-	Date:10-December2025
Description of CAR				
The project proponent shall revise Section 3.4 to demonstrate that the baseline scenario remains valid for the renewed crediting period, including: - Confirmation that grid-connected fossil fuel-dominated electricity generation remains the most plausible baseline, and - Explanation of whether any structural or policy changes in the regional electricity sector affect baseline validity.				

Project participant response	Date: 16-December-2025
<i>The regional electricity mix remains primarily dependent on coal and other fossil fuel sources, with renewable penetration not yet sufficient to alter the baseline assumptions.</i> <i>A review of recent structural and policy developments in the regional electricity sector indicates no material changes that would invalidate the baseline scenario.</i> <i>While renewable energy policies and programs are being implemented, their current scale and contribution do not significantly displace fossil fuel generation in the grid.</i> <i>Accordingly, the baseline scenario applied in the original crediting period remains valid and appropriate for the renewed crediting period.</i>	
Documentation provided by project participant	
Revised version of RCP PDD	
VVB assessment	Date: 30-December-2025
- VVB team reviewed the updated RCP PDD and confirms that grid-connected electricity generation dominated by fossil fuel-based sources continues to represent the most plausible baseline scenario for the renewed crediting period. The justification provided is consistent with the prevailing regional electricity mix, in which coal and other fossil fuel sources remain the dominant contributors to electricity generation. Thus, found accepted. - VVB team reviewed the Project Proponent's assessment of structural and policy developments in the regional electricity sector and confirms that no material changes have been identified that would affect the validity of the baseline scenario applied during the original crediting period. Although renewable energy policies and programs are under implementation, their current level of deployment and grid penetration remains insufficient to materially displace fossil fuel-based electricity generation. Consequently, the baseline scenario is considered unchanged and remains valid for the renewed crediting period, details of CEA has been updated in the updated RCP PDD and thus found accepted. Thus, CAR is closed in this section.	

CAR ID	03	Section no.	-	Date: 10-December-2025
Description of CAR				
The project proponent shall revise Section 5 to explicitly confirm that: - Monitoring systems and meters remain operational and compliant at the start of the renewed crediting period, - Calibration and QA/QC procedures continue to be implemented, and - No material changes to monitoring arrangements have occurred that would affect data integrity during the renewed crediting period.				
Project participant response				Date: 16-December-2025
<i>The project proponent revised the section 5 and confirm that-</i> - Monitoring systems and meters remain operational and compliant at the start of the renewed crediting period, - Calibration and QA/QC procedures continue to be implemented, - No material changes to monitoring arrangements have occurred that would affect data integrity during the renewed crediting period.				
Documentation provided by project participant				
Revised Version of RCP PDD				
VVB assessment				Date: 30-December-2025

- VVB team conducted an onsite visit, reviewed the calibration certificates, and verified that the monitoring system and energy meters were operational and compliant as of the start date of the renewed crediting period.
- VVB team verified that; calibration and QA/QC procedure are same as per the previous crediting period there were no changes at the cross-check procedure and thus found accepted.
- VVB team reviewed the monitoring arrangements applicable to the renewed crediting period and confirmed that no material changes have been implemented that could affect the integrity, accuracy, or reliability of the monitored data. The existing monitoring system remains consistent with the validated approach and is considered adequate for the renewed crediting period.

Thus, all the finding in this section is closed.

CAR ID	04	Section no.	-	Date: 10-December-2025
Description of CAR				
The project proponent shall provide renewal-specific evidence confirming that no double issuance or double claiming occurs during the renewed crediting period, including:				
• Clarification on interaction with Renewable Energy Certificate mechanisms applicable during the renewal period, and • Confirmation that no environmental attributes other than VCS credits are claimed for the same electricity generation.				
Project participant response				Date: 30-December-2025
<i>The project proponent confirms the avoiding of double accounting of this project during entire renewed crediting period by providing the no double accounting declaration letter for second CP.</i>				
Documentation provided by project participant				
<i>No double accounting declaration letter</i>				
VVB assessment				Date: 30-December-2025
VVB team verified that; PP has submitted the no double accounting declaration and confirms that no Renewable Energy Certificates (RECs) or any other environmental attributes are claimed or issued for the electricity generation associated with the project during the renewed crediting period, other than VCS credits. Based on document review, the VVB confirms that appropriate measures are in place to avoid double issuance or double claiming. Thus, CAR is closed.				

CAR ID	05	Section no.	-	Date: 10-December-2025
Description of CAR				
The project proponent shall update the safeguards risk assessment (Section 2.2 -2.4) to confirm that:				
• Environmental and social risks were reassessed at the start of the renewed crediting period, and • Existing mitigation measures remain adequate and effective under current operating conditions.				
Project participant response				Date: 30-December-2025

The Project Proponent confirms that Sections 2.2–2.4 have been updated in the PDD.

Environmental and social risks were reassessed at the start of the renewed crediting period.

The assessment confirms that existing mitigation measures remain adequate and effective under current operating conditions.

Accordingly, the safeguards risk assessment has been revised to reflect these updates.

Documentation provided by project participant

Revised RCP PDD

VVB assessment

Date: 30-December-2025

- VVB team verified that environmental and social risks have been reassessed at the start of the renewed crediting period, as reflected in the updated safeguards risk sections of the RCP PDD.
- VVB further confirmed that the existing mitigation measures remain adequate, effective, and appropriate under the current operating conditions.

Thus, accepted and CAR is closed in this section.

CAR ID	6	Section no.	3.3.8	Date: 10-December-2025
Description of CAR				
The project proponent shall revise Section 1.10 to: - Clearly identify the selected crediting period type applicable for renewal under the VCS Program, and - Provide a structured justification demonstrating eligibility for renewal of the crediting period in accordance with VCS Standard v4.7 requirements, including confirmation that renewal conditions are met at the start of the renewed crediting period.				
Project participant response				Date: 16-December-2025
<i>The selected crediting period type applicable for renewal under the VCS Program has been clearly identified.</i> <i>A structured justification has been provided demonstrating eligibility for renewal in accordance with VCS Standard v4.7 requirements.</i>				
Documentation provided by project participant				
Revised RCP PDD				
VVB assessment				Date: 30-December-2025
- VVB team reviewed the revised RCP PDD, specifically Section 1.10, and confirmed that the selected crediting period type applicable for renewal under the VCS Program has been clearly identified and thus accepted. - VVB team verified that a structured justification has been provided demonstrating eligibility for renewal in accordance with the requirements of VCS Standard v4.7, and meet at the start of the renewed crediting period. Thus, CAR is closed in this section.				

CAR ID	07	Section no.	3.3.8	Date:	10-December-2025
Description of CAR					

The project proponent shall revise the PDD to explicitly apply Tool 11 – Tool to assess the validity of the original/current baseline and to update the baseline at the renewal of a crediting period, in accordance with VCS Standard v4.7. The revised assessment shall: - Systematically assess whether the original/current baseline scenario remains valid at the start of the renewed crediting period, - Evaluate whether any changes in sectoral, regulatory, technological, or market conditions necessitate an update to the baseline scenario, and - Clearly conclude, with justification, whether original baseline scenario continues to apply, or an updated baseline scenario is required for the renewed crediting period.	
Project participant response	Date: 16-December-2025
<i>The Project Proponent confirms that the PDD has been revised to explicitly apply Tool 11 – Tool to assess the validity of the original/current baseline and to update the baseline at the renewal of a crediting period, in accordance with VCS Standard v4.7.</i> <i>A systematic assessment has been included to confirm whether the original baseline scenario remains valid at the start of the renewed crediting period.</i> <i>the revised section evaluates potential changes in sectoral, regulatory, technological, and market conditions that could affect baseline applicability.</i> <i>The assessment concludes, with justification, that the original baseline scenario [continues to apply / requires update – insert outcome as per your project analysis] for the renewed crediting period.</i>	
Documentation provided by project participant	
Revised RCP PDD.	
VVB assessment	Date: 30-December-2025
VVB team reviewed the revised RCP PDD and confirmed that Tool 11 has been explicitly applied in accordance with the requirements of VCS Standard v4.7 for the renewal of the crediting period. - VVB team verified that a systematic assessment has been conducted and verified that; the original baseline scenario remains valid at the start of the renewed crediting period. - VVB team verified that; PP has updated the RCP PDD and verified that; there were no changes in sectoral or regulatory condition. - VVB team confirms that the assessment clearly concludes, with adequate justification, that the original baseline scenario continues to apply for the renewed crediting period. Thus, CAR is closed in this section.	

Table 3. FARs from this Project validation

FAR ID	XX	Section No.	NA	Date : DD-Month-YYYY
Description of FAR				
NA				
Project participant response				Date : DD-Month-YYYY
NA				

Documentation provided by project participant	
NA	
VVB assessment	Date: 30/12/2025
NA	

APPENDIX 4: COMPETENCE OF TEAM MEMBER AND TECHNICAL REVIEWER

Validation Team Member: -

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of DOE or outsourced entity)	Involvement in			
						Desk review	On-site inspection	Interview(s)	Validation findings
1.	Lead Auditor/ Technical Expert	OR	Shrivastava	Mr. Ishan	TQC- Outsourced entity	YES	YES	YES	YES
2.	Auditor-in-Training (AiT)	OR	Shubham	Mr. Kumar	TQC- Outsourced entity	YES	YES	YES	YES

Technical Reviewer and Approver of the Validation Report: -

No.	Role	Type of resource	Last name	First name	Affiliation (e.g., name of central or other office of DOE or outsourced entity)
1.	Technical reviewer (TR) / Technical Expert (TE)	EI	Kant Soni	Mr. Ravi	Applus+ Certification
2.	Approver	IR	Vega Nonalaya	Ms. Karen	Applus+ Certification

Shorts CV of the Team:

1. **Mr. Ishan Shrivastava** a Bachelor of Engineering in Mechanical Engineering graduate from Rajiv Gandhi Proudyogiki Vishwavidyalaya, India, brings a year of professional expertise garnered from his tenure at GAIL (India) Limited, one of India's prestigious Maharatna Companies, where he focused on Natural Gas, Energy, and Environmental matters. Currently, he actively associated with True Quality Certifications Pvt. Ltd., (Applus+ Certification's Outsourced Entity) having served as a pivotal team member since 2019. In this capacity, Ishan plays a significant role in supporting Audit teams as Lead Auditor & Technical Expert (TA 1.2 and 3.1) tasked with validating/verifying Project Activities, encompassing both Renewable and non-Renewable projects, within the framework of

CDM/VCS/GS4GG/Bio-Carbon/GCC/ICR programs. His steadfast dedication to this pivotal responsibility underscores his expertise and unwavering commitment to the field.

Mr. Ishan Shrivastava is based in Indore city, India.

Mr. Ishan Shrivastava participates as Lead Auditor and Technical Expert for this project activity.

2. **Mr. Kumar Shubham** has completed an Integrated M.Tech in Energy Engineering from the Central University of Jharkhand in 2021. His research interests and experience include working on biomass-derived anode materials for sodium-ion batteries and participating in a research-based training program at IIT Guwahati where he worked on solar simulators, engine testing with biofuels, and solar PV waste management. He also gained project-based training at Jindal Steel and Power in energy saving. His research findings have been published in the Journal of Energy Storage.

Currently he is associated with True Quality Certifications Pvt. Ltd. (Applus+ Certification outsource entity) since 2023 and has been involved in supporting Audit teams for Validation/Verifications of Project Activities (Renewable and non-Renewable projects) under CDM/VCS/GS4GG/GCC programs.

Mr. Kumar Shubham participates as an Auditor in Training in the project.

3. **Mr. Ravi Kant Soni** is a certified Lead Auditor ISO 17029:2019, ISO 14065:2020 & Lead Auditor ISO 14064:2019 GHG Inventory and verification. He has more than 10 years of work experience across Climate Change, Environmental Management & Monitoring, Health & Safety Management, and Statutory Compliance. He was involved in more than 150 CDM validation and verifications activities and Gold Standard, VER projects as a team leader/technical reviewer / validator / verifier covering the sectoral scope 1 (technical area 1.1 & 1.2) and scope 3 (technical area 3.1). He has done Master in Technology (Energy Management) from a premier institute, School of Energy & Environmental Studies, DAVV, Indore (M.P.), India and Bachelor of Engineering (Mechanical Engineering) from M.I.T.S Gwalior Jiwaji University Gwalior, India.

Mr. Ravi Kant Soni is based in Indore, India.

Mr. Ravi Kant Soni participates in the project assessment as Technical Expert in training for this project activity.

APPENDIX 5: ABBREVIATIONS

Abbreviations	Full texts
APCPDCL	Central Power Distribution Company of AP Limited
BESCL	Bangalore Electricity Supply Company Limited
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CL	Clarification request
CO ₂	Carbon dioxide
CO ₂ e	Carbon dioxide equivalent
CPI	Consumer Price Index
DOE	Designated Operational Entity
DR	Document Review
EF	Emission Factor
EIA	Environmental Impact Assessment
ER	Emission Reductions
ERC	Energy Regulatory Commission
FAR	Forward Action Request
GHG	Greenhouse gas(es)
HESCL	Hubli Electricity Supply Company Limited
IMF	International Monetary fund
OM	Operating Margin
GWP	Global Warming potential
TANGEDCO LTD	Tamil Nadu Generation and Distribution & Corporation Ltd.
VVB	Validation/Verification Body

APPENDIX 6: CALIBRATION DETAILS

Vagarai Tamil Nadu state 55.5 MW (37*1.5 MW WTGs) 9 33 KV Substation:

Serial. No.	HTSC No.	Meter S. No.	Calibration date ¹⁰	Due date of calibration ¹⁹
1.	DRA 002	4321945	25-May-2017	24-May-2022
2.	DRA 010	4322515	23-May-2017	22-May-2022
3.	DRA 019	4322252	22-May-2017	21-May-2022
4.	DRA 037	4322069	20-May-2017	19-May-2022
5.	DRA 038	4321884	20-May-2017	19-May-2022
6.	DRA 039	4322063	05-May-2017	04-May-2022
7.	DRA 042	4321949	20-May-2017	19-May-2022
8.	DRA 050	4322064	20-May-2017	19-May-2022
9.	DRA 052	4321888	20-May-2017	19-May-2022
10.	DRA 055	4322067	22-May-2017	21-May-2022
11.	DRA 011	4322519	23-May-2017	22-May-2022
12.	DRA 014	4322517	23-May-2017	22-May-2022
13.	DRA 016	4322521	23-May-2017	22-May-2022
14.	DRA 020	4322433	23-May-2017	22-May-2022
15.	DRA 028	4322566	22-May-2017	21-May-2022
16.	DRA 029	4322574	22-May-2017	21-May-2022

¹⁹ PP is claiming VCS benefits for only 37 WTGs out of 67 WTGs. Rest 30 WTGs are availing Renewable Energy Certificate (REC) benefits. Meter calibration of the 37 WTGs claiming VCS benefits was done at the date of commissioning. Later on, these meters were changed in the year 2017 (respective dates are mentioned in the table above). The calibration records of newly installed meters have been submitted to the DOE and the due date of calibration for the respective meters are mentioned in the above table.¹⁰ As, meters were not calibrated during current monitoring period, hence error factor is applied for reporting months.

17.	DRA 030	4322374	22-May-2017	21-May-2022
18.	DRA 034	4321977	23-May-2017	22-May-2022
19.	DRA 035	4322581	22- May-2017	21-May-2022
20.	DRA 036	4322582	22- May- 2017	21- May -2022
21.	DRA 040	4322160	25- May- 2017	24- May -2022
22.	DRA 041	4321952	25- May -2017	24- May -2022
23.	DRA 045	4321943	20- May -2017	19- May -2022
24.	DRA 051	4322065	20- May -2017	19- May -2022
25.	DRA 053	4321944	20- May -2017	19- May -2022
26.	DRA 065	4322579	22- May -2017	21- May -2022
27.	DRA 061	4322154	20- May 2017	19- May -2022
28.	DRA 056	4321973	25- May -2017	24- May -2022

29.	DRA 060	4321948	20- May -2017	19- May -2022
30.	DRA 058	4322514	23- May -2017	22- May -2022
31.	DRA 057	4322513	23- May -2017	22- May -2022
32.	DRA 059	4322068	20- May -2017	19- May -2022
33.	DRA 064	4322066	20- May -2017	19- May -2022
34.	DRA 067	4322573	22- May -2017	21- May -2022
35.	DRA 062	4321892	25- May-2017	24-May-2022
36.	DRA 063	4322158	20- May- 2017	19-May-2022
37.	DRA 066	4321947	20- May- 2017	19-May-2022

Sr. No.	HTSC No.	Meter Serial number	Meter change date	Meter serial no	Calibration date (New)	Due date of calibration (New)
	DRA 002	4321945	15-November-2024	TNW06301	18-November-2024	17-November-2029
	DRA 010	4322515	Meter Not Changed	4322515	18-November-2024	17-November-2029
	DRA 011	4322519	17-July-2020	1379293	18-November-2024	17-November-2029
	DRA 014	4322517	Meter Not Changed	4322517	18-November-2024	17-November-2029
	DRA 016	4322521	Meter Not Changed	4322521	18-November-2024	17-November-2029
	DRA 019	4322252	15-November-2024	24007833	18-November-2024	17-November-2029
	DRA 020	4322433	Meter Not Changed	4322433	18-November-2024	17-November-2029
	DRA 028	4322566	11-July-2019	HT2180394	18-November-2024	17-November-2029
	DRA 029	4322574	Meter Not Changed	4322574	18-November-2024	17-November-2029
	DRA 030	4322374	12-June-2023	TNW04955	18-November-2024	17-November-2029
	DRA 034	4321977	21-January-2020	HT2180114	18-November-2024	17-November-2029
	DRA 035	4322581	Meter Not Changed	4322581	18-November-2024	17-November-2029
	DRA 036	4322582	16-August-2024	24007054	18-November-2024	17-November-2029
	DRA 037	4322069	08-May-2024	24001195	18-November-2024	17-November-2029
	DRA 038	4321884	05-September-2020	5840137	18-November-2024	17-November-2029
	DRA 039	4322063	11-August-2023	TNW04980	18-November-2024	17-November-2029
	DRA 040	4322160	16-August-2024	24007055	18-November-2024	17-November-2029
	DRA 041	4321952	19-May-2022	TNW03741	18-November-2024	17-November-2029

	DRA 042	4321949	Meter Not Changed	4321949	18-November-2024	17-November-2029
	DRA 045	4321943	Meter Not Changed	4321943	18-November-2024	17-November-2029
	DRA 050	4322064	Meter Not Changed	4322064	18-November-2024	17-November-2029
	DRA 051	4322065	08-July-2024	23010990	18-November-2024	17-November-2029
	DRA 052	4321888	11-August-2023	TNW04981	18-November-2024	17-November-2029
	DRA 053	4321944	Meter Not Changed	4321944	18-November-2024	17-November-2029
	DRA 055	4322067	20-November-2020	5840091	18-November-2024	17-November-2029
	DRA 056	4321973	19-April-2021	5840034	18-November-2024	17-November-2029
	DRA 057	4322513	08-July-2024	23010998	18-November-2024	17-November-2029
	DRA 058	4322514	08-May-2024	24001200	18-November-2024	17-November-2029
	DRA 059	4322068	08-July-2024	23010989	18-November-2024	17-November-2029

	DRA 060	4321948	27-January-2020	HT2180113	18-November-2024	17-November-2029
	DRA 061	4322154	11-July-2019	HT2180144	18-November-2024	17-November-2029
	DRA 062	4321892	08-May-2024	24001198	18-November-2024	17-November-2029
	DRA 063	4322158	27-January-2020	HT2180036	18-November-2024	17-November-2029
	DRA 064	4322066	08-July-2024	24007005	18-November-2024	17-November-2029
	DRA 065	4322579	19-May-2022	TNW03743	18-November-2024	17-November-2029
	DRA 066	4321947	08-May-2024	24001196	18-November-2024	17-November-2029
	DRA 067	4322573	Meter Not Changed	4322573	18-November-2024	17-November-2029

Calibration details for Karnataka site WTGs 95.2 MW (112*0.85 MW WTGs) 33 KV Substation

S No.	Location	Meter type	Meter serial Number	Make	Accuracy class	Calibration date/Meter change date	Due date of calibration
1	Feeder 1	Main meter (Old)	13191120	L&T	0.2 S	23-September-2020	22-September-2025
		Main meter (New)	23007141	L&T	0.2 S	29-September-2023	28-September-2028
		Check meter (Old)	13191121	L&T	0.2 S	23-September-2020	22-September-2025

		Check meter (New)	23008036	L&T	0.2 S	29-September-2023	28-September-2028
2	Feeder 2	Main meter (Old)	13191094	L&T	0.2 S	23-September-2020	22-September-2025
		Main meter (New)	23007165	L&T	0.2 S	26-September-2023	25-September-2028
		Check meter (Old)	13191095	L&T	0.2 S	23-September-2020	22-September-2025
		Check meter (New)	23007169	L&T	0.2 S	26-September-2023	25-September-2028
3	Feeder 3	Main meter (Old)	13191100	L&T	0.2 S	23-September-2020	22-September-2025
		Main meter (New)	23007160	L&T	0.2 S	26-September-2023	25-September-2028
		Check meter (Old)	13191104	L&T	0.2 S	23-September-2020	22-September-2025
		Check meter (New)	23007168	L&T	0.2 S	26-September-2023	25-September-2028
4	Feeder 4	Main meter (Old)	13191096	L&T	0.2 S	23-September-2020	22-September-2025
		Main meter (New)	23007158	L&T	0.2 S	26-September-2023	25-September-2028
		Check meter (Old)	13191097	L&T	0.2 S	23-September-2020	22-September-2025

Calibration details for Andhra Pradesh site WTGs 37.4 MW (44*0.85 MW WTGs) 33K Kv wind metering

		Check meter (New)	23007159	L&T	0.2 S	26-September-2023	25-September-2028
5		Main meter (Old)	13191114	L&T	0.2 S	23-September-2020	22-September-2025
		Main meter (New)	23007142	L&T	0.2 S	29-September-2023	28-September-2028
		Check meter (Old)	13191122	L&T	0.2 S	23-September-2020	22-September-2025
		Check meter (New)	23007164	L&T	0.2 S	29-September-2023	28-September-2028
6		Main meter (Old)	13191159	L&T	0.2 S	23-September-2020	22-September-2025
		Main meter (New)	23007142	L&T	0.2 S	27-September-2023	26-September-2028
		Check meter (Old)	13191380	L&T	0.2 S	23-September-2020	22-September-2025
		Check meter (New)	23007164	L&T	0.2 S	27-September-2023	26-September-2028

S No.	Meter type	Make	Class	Meter serial Number	Date of calibration	Due date of calibration
1	Main meter	L&T	0.2s	APX01701	14-February- 2022	13-February-2027
2	Check meter	L&T	0.2s	APX01702	14-February- 2022	13-February-2027
3	Standby meter	L&T	0.2s	APX01703	14-February- 2022	13-February-2027

S No.	Meter type	Make	Class	Meter serial Number	Date of calibration	Due date of calibration
1	Main meter	L&T	0.2s	APX01701	10-February- 2021	09- February-2026
2	Check meter	L&T	0.2s	APX01702	10-February- 2021	09- February-2026
3	Standby meter	L&T	0.2s	APX01703	10-February- 2021	09-April-2026