SOLAR GROUPED PROJECT BY ACME GROUP (EKIESL-VCS-AUG-16-01)

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Summary:

Verification Purpose: LGAI Technological Center S.A. (Applus+ Certification) (Hereafter referred as Applus+ Certification) has been appointed/2/ by "ACME Cleantech Solution Private Limited" to perform the 8th verification of grouped project activity the "Solar Grouped project by ACME Group (EKIESL-VCS-Aug-16-01)" (VCS ID 1580)/4/ through various SPVs involves the generation of electricity through solar photovoltaic plant with a combined capacity of 381.5 MW in the state of Punjab, Andhra Pradesh, Chhattisgarh, Telangana, Odisha and Uttarakhand India. Solar based activity having 13 project activity instances with 1 small scale project activity and 12 large scale project activity with combined installed capacity of 381.5 MW.

Project Activity instance	PP (SPV) Name	Location(state)	MW
1	Mihit Solar Power Private Ltd.	Punjab	25
2	Mihit Solar Power Private Ltd.	Punjab	25
3	Mihit Solar Power Private Ltd.	Punjab	24
4	ACME Jaisalmer Solar Power Pvt. Ltd.	Andhra Pradesh	20
5	Aarohi Solar Pvt. Ltd.	Andhra Pradesh	50
6	Dayanidhi Solar Power Pvt. Ltd.	Andhra Pradesh	40

7	Niranjana Solar Energy Pvt. Ltd.	Andhra Pradesh	20
8	Vishwatma Solar Energy Pvt Ltd.	Andhra Pradesh	30
9	Acme Raipur Solar Power Pvt. Ltd.	Chhattisgarh	30
10	Dayakara Solar Power Pvt Ltd	Telangana	30
11	Grahati Solar Energy Pvt Ltd	Telangana	50
12	Acme Odisha Solar Power Pvt Ltd	Odisha	25
13	Eminent Solar Power Pvt Ltd.	Uttarakhand	12.5
Total Capacity			**381.5**

There is no addition of any new project instance during this verification inline with the VCS Standard Version 4.4. The main purpose of this verification activity is to have an independent third party for the assessment of the project design, monitoring report to ensure a thorough assessment of the implemented project activity against the applicable CDM and VCS requirements.

The purpose of the project activities to generate energy electricity by the utilization of solar energy and supply the generated energy to the National power grid i.e., Indian Grid. In this process there is no consumption of any fossil fuel and hence it does not lead to any greenhouse gas emissions. Thus, electricity would be generated through sustainable means without causing any negative impact on the environment.

Start date of the project activity is the 22-June-2015 (As per earliest date of commissioning of first SPV's company i.e Acme Odisha Solar Power Pvt Ltd of 25 MW solar plant at Balongir, Odisha was commissioned under the Project activity)/01/. During current monitoring period 01-May-2022 to 31-January-2023 (including both days) project activity achieved 472,857 tCO_2e emission reductions during this monitoring period and supplied 483,649 MWh amount of electricity to the Indian Grid, which is mainly dominated by thermal/fossil fuel-based power plant.

The scope of verification includes confirming the implementation of the monitoring plan in the registered PD (Ver. 04 dated 17-July-2017) and the application of methodology ACM0002: Grid- connected electricity generation from renewable sources, Version 17.0 and AMS-I.D. Grid connected renewable electricity generation, Version 18.0

The verification was based on the guidance given in the CDM validation and verification standard for project activities, version 03.0/16/, review against registered VCS PD/4/ and Final Validation report, VCS program guide Version 4.3 and VCS Standard Version 4.4 /10/.

A risk-based approach has been followed to perform this verification activity. In the course of verification, 02 Corrective Action request (CAR) and 04 Clarification Requests (CLs) were raised and successfully closed. No FAR was raised during this verification. The review of the Monitoring report and additional documents related to baseline and monitoring methodology; the subsequent background investigation, follow-up interviews and PP have provided LGAI Technological Center S.A. (Applus+ Certification) with sufficient evidence to verify the fulfilment of the stated criteria of VCS.

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 MR. The main focus of the assessment team is to identify the significant risks for the project implementation and the generation of VERs. The verification is not meant to provide any consulting towards the project participants. However, stated requests for clarifications and/or corrective actions may have provided input for improvement of the monitoring report combined.

The only purpose of the verification is its usage during the issuance process 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 verification opinion, which will go beyond that purpose.

The verification has been planned and organized to achieve a Reasonable Level of assurance as per the requirement of VCS. No sampling procedure applied for document verifications. The entire documents checked/verification conducted to arrive at positive verification conclusions.

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1 INTRODUCTION

1.1 Objective

LGAI Technological Center S.A. (Applus+ Certification) (Hereafter referred as Applus+ Certification) has been appointed by "ACME Cleantech Solution Private Limited" to perform the 8th verification of the "Solar Grouped project by ACME Group (EKIESL-VCS-Aug-16-01)" under guideline Version 4.3 and VCS standard Version 4.4/10/. The objective of this verification activity is to have an independent third party for the assessment of the project design, Monitoring Report and Final Verification report and to ensure a thorough assessment of the implemented project activity against the applicable CDM and VCS requirements. In particular;

- The project's baseline is assessed against "ACM0002 of Version 17.0" & "AMS I.D version 18.0"
- The project's monitoring plan is assessed against "ACM0002 of Version 17.0" & "AMS I.D version 18.0"
- the projects compliance with the requirements of Article 12 of the Kyoto Protocol, the CDM Modalities and Procedures as agreed in the Marrakech Accords under decision 3/CMP.1, the annexes to this decision, subsequent decisions and guidance made by COP/MOP & CDM Executive Board and other relevant rules, including the Host Country legislation and sustainability criteria along with VCS guideline Version 4.3 and standard Version 4.4/10/
- CDM validation and verification standard for project activities, Version 03.0/16/
- VCS program guideline v. 4.3/10/
- VCS standard v. 4.4/10/

Verification 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 verified emission reductions (VCUs).

1.2 Scope and Criteria

The scope is defined as an independent and objective review of the Monitoring report (MR)/6/ prepared as per the registered PD/4/ and registered approved methodology: -

- ACM0002: Grid-connected electricity generation from renewable sources, Version 17.0/18/.
- AMS- I.D. Grid connected renewable electricity generation, Version 18.0 /18/.

The MR is reviewed against the criteria stated in Article 12 of the Kyoto Protocol, the CDM modalities and procedures as agreed in the Marrakech Accords and the relevant decisions by the CDM Executive Board and VCS standard Version 4.4 and guideline Version 4.3, including the approved baseline and monitoring methodology ACM0002 of Version 17.0, AMS I.D version 18.0. The verification was based on the requirements in the CDM validation and verification standard for project activities, Version 03.0/16/ and VCS program guide Version 4.3 and VCS Standard Version 4.4

The verification is not meant to provide any consulting towards the project participants. However, stated requests for clarifications and/or corrective actions may have provided input for improvement of the Monitoring report. In line with Guidelines for Application of materiality in verifications, the verification team has conducted a complete verification of all the information presented in the monitoring report and data monitored as presented in the emission reduction calculation spread sheet. It follows the paper trail back to the raw data such as meter reading records and invoices. The verification of the project activity is based on the PD and estimated GHG emission reduction calculations. There are no material errors, overestimation of ER, omission or misstatement. The verification team has reviewed all the documents like commissioning certificates/1/, technical specification/3/, O&M practices, JMR/11/, invoices/11/, grievance register/15/etc.

1.3 Level of Assurance

Applus+ Certification has planned and performed the verification by obtaining evidence and other information and explanations that assessment team considers necessary to give reasonable assurance that reported estimated GHG emission reductions are fairly stated. All documentary evidences were checked, a remote audit was conducted by the assessment team and technical details and metering/monitoring arrangement verified through photos/certificate shared by PP to arrive at a verification conclusion by the assessment team. Remote audit for the project activity performed in view of multiple locations which cannot be covered under given time interval during CR conclusion is not sufficient VERRA explicitly does not mandate physical site visit.

Risk analysis has been done during current monitoring period and VVB team checked all supporting to verify continuous operation of project activity.

In our opinion, the estimated GHG emissions reductions were calculated correctly on the basis of the approved baseline and monitoring methodology ACM0002 of Version 17.0, AMS I.D version 18.0" and the VCS Standard Version 4.4/10/

1.4 Summary Description of the Project

The project activity is a solar-based power generation project involves project activity solar based power generation is a grouped project having 13 instances with 1 small scale project activity and 12 large scale project activity with combined installed capacity of 381.5 MW in the state of Punjab, Andhra Pradesh, Chhattisgarh, Telangana, Odisha and Uttarakhand, India. This

is a greenfield project activity and supply the generated electricity to the National power grid i.e., Indian Grid. The commissioning details of the solar project and their location are mentioned in the table below:

PP Name	MW	State	Project Location	Latitude (N)	Longitude (E)
Mihit Solar Power Private Ltd.	25	Punjab	Kherakhurd	29.66	75.26
Mihit Solar Power Private Ltd.	25	Punjab	Mankhera	29.59	75.24
Mihit Solar Power Private Ltd.	24	Punjab	Jandekalan	29.62	75.20
ACME Jaisalmer Solar Power Pvt. Ltd.	20	Andhra Pradesh	Rayachotti	14.11	78.78
Aarohi Solar Pvt. Ltd.	50	Andhra Pradesh	Hindupur	13.98	77.48
Dayanidhi Solar Power Pvt. Ltd.	40	Andhra Pradesh	Santipuram	12.88	78.38
Niranjana Solar Energy Pvt. Ltd.	20	Andhra Pradesh	Patthikonda	15.36	77.49
Vishwatma Solar Energy Pvt.Ltd.	30	Andhra Pradesh	Yemmiganur	15.67	77.47
Acme Raipur Solar Power Pvt. Ltd.	30	Chattishgarh	Bagbahara	21.12	82.48
Dayakara Solar Power Pvt Ltd.	30	Telangana	Maddur	16.88	77.58
Grahati Solar Energy Pvt Ltd.	50	Telangana	Balanagar	16.93	78.13
Acme Odisha Solar Power Pvt Ltd	25	Odisha	Balongir,	20.54	83.38
Eminent Solar Power Pvt Ltd.	12.5	Uttrakhand	Uddham Singh Nagar	29.2	79.1

Start date of the project activity is the 22-June-2015 (As per earliest date of commissioning of 1st Solar Power Plant covered under Project activity). The monitoring period this VCS verification covered from 01-May-2022 to 31-January-2023 (inclusive of both dates) and the project activity achieved 472,857 tCO_2e emission reductions during this monitoring period.

Assessment team checked the Commissioning status of the project activity with the commissioning certificates and found correct. The project is mentioned as per the description in the registered PD. No event observed during the current monitoring period which can alter or deviate from the methodology requirement.

The entities involved under project activity are mentioned in Appendix 06 below.

2 VERIFICATION PROCESS

2.1 Method and Criteria

Verification Process: The project assessment is based on the "CDM validation and verification standard for project activities, Version 03.0/16/ and "VCS standard Version 4.4, program guide Version 4.3" and is conducted using standard auditing techniques to assess the correctness of the information provided by the project participants. 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.

Once the project is received by the assessment team, the members of the assessment team carried out: -

1. A desk review of the Monitoring report/16/ against the registered PD/04/ and final validation report/17/;
2. Remote audit and Follow-up interviews with project participant;
3. The resolution of outstanding issues and the issuance of the final verification report and opinion.

The prepared verification report and other supporting documents then undergo an internal quality control at the HQ (Accredited office) before being submitted to the VCS executive board.

In order to ensure transparency, assumptions must be clear and stated explicitly and background material must also be referenced.

Appointment of the assessment team

According to the sectoral scope / technical area and experience in the sectoral or national business environment,
Applus+Certificationas composed a project assessment team in accordance with the appointm ent rules in the internal Quality Management System of Applus+certification. The composition o f audit team shall be approved by the Applus+Certification
ensuring that the required skills are covered by the team.

The four qualification levels for team members that are assigned by formal appointment rules are as presented below:

- Lead Auditor (LA).
- Auditor (A) / Auditor in Training (AiT).
- Technical Expert (TE).
- Technical Reviewer (TR).
- Technical Reviewer in Trainee (TRiT).

The sectoral scope / technical area knowledge linked to the applied methodology/ies shall be c overed by the assessment team.

Name	Role	SS Coverage	TA Coverage	Financial aspect	Host country experience
Dr. Atul Takarkhede	LA/TE	YES	YES	NA	YES
Mr. Ishan Shrivastava	A	NO	NO	NA	YES
Er. Pratiksha Alandkar Jain	OBS	NO	NO	NA	YES
Mr. Simon Shen	TR	YES	YES	NA	NO
Ms. Karen Vega	TRiT	YES	YES	NA	NA

detail regarding the assessment team is provided below in this report as Appendix 3

Document review

The Monitoring report version 01/06/ submitted by the PP was reviewed against the approved methodology/18/, registered PD /04/, final validation report 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 1.

Follow-up Interviews

A remote audit is conducted by LGAI Technological Center S.A. (Applus+ Certification) assessment team who performed interviews, telephone conferences, and remote inspection with project 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 Corrective Action Request

The objective of this phase of the Verification was to resolve the requests for corrective actions and clarification and any other outstanding issues which need to be clarified for Applus+ Certification positive conclusion on the Monitoring report. The Corrective Action Requests and Clarification Requests raised by Applus+ Certification were resolved during communications between the Client and Applus+ Certification to guarantee the transparency of the verification process, the concerns raised and responses given are summarized below in the Appendix 2.

The final MR Version 04/06/ submitted by PP serves as the basis for the final assessment presented. Additional changes to the project during the verification process are not considered to be significant with respect to the main CDM/VCS objectives. The two CDM/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 verification of the final documentation including the verification report and the checklist 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. In case one of these two persons is part of the assessment team approval can only be given by the other one to avoid any conflict of Interest.

After confirmation of the PP the positive verification opinion and relevant documents are submitted to the VCS board through the VCS web-platform.

Interview date: - 12-July-2023						
No.	Interviewee			Date	Subject	Team member
	Last name	First name	Affiliation			
1.	Sharma	Ravinder	Mihit Solar Power Private Ltd. 25 MW	12-July-2023 (Through video conference call)	Project Implementation, JMR & invoicing procedure, calibration, grievance mechanism, Management practices, data storage, QA/QC	Dr. Atul Takarkhede (Lead Auditor and Technical Expert) & Mr. Ishan Shrivastava (Auditor)
2.	Pandey	Rajesh				
3.	Sharma	Balkrishan	ACME Jaisalmer Solar Power Private Ltd., Aarohi Solar Pvt. Ltd., Dayanidhi Solar Power Private Ltd., Niranjana Solar Energy Pvt. Ltd., Vishwatma Solar Energy Pvt Ltd. (Site co-ordinator and Planthead)			
4.	Tiwari	Devendra kumar				
5.	Patidar	Sonulal	Acme Raipur Solar Power Pvt. Ltd. (Site co-ordinator and Plant head)			
6.	Tiwari	Devendra kumar				

Interview date: - 12-July-2023						
No.	Interviewee			Date	Subject	Team member
	Last name	First name	Affiliation			
7.	Singh	Maheswara	Dayakara Solar Power Pvt Ltd (Site co-ordinator)		GHG calculations, MR and ER preparation, Data collection, data storage, QA/QC	
8.	Joshi	Keshav	Grahati Solar Energy Pvt Ltd (Site co-ordinator)			
9.	Singh	Sampad	Acme Odisha Solar Power Pvt Ltd. (Site co-ordinator)			
10.	Singh	Rajneet	Eminent Solar Power Pvt Ltd. (Site co-ordinator)			
11.	Pandey	Bhavini	EKI Energy Services Limited (Operation)\ Consultant			
12.	Kadukar	Anant	EKI Energy Services Limited (Operation)\ Consultant			
13.	Kumar	Rupendra	Local Merchant		local stakeholder	
14.	Kumari	Sheela				

2.2 Document Review

The details of the document observed during the verification process are listed below in Appendix 1 of this report

2.3 Interviews

A remote audit was conducted on 12-July-2023 through Skype video call which covers all the sites (includes all the locations) in the state of Punjab, Andhra Pradesh, Chhattisgarh, Telangana, Odisha and Uttarakhand in India. No sampling procedures were adopted either in document verification and all the documents were cross checked to ensure conservative estimation of emission reduction.

The VCS Program does not explicitly mandate site visits as part of the validation and verification process, only that VVBs must achieve a reasonable level of assurance on all validations and verifications (per Section 4.1.2 of the VCS Standard, v4.4).

During the remote audit, the PP representatives were questioned about the implementation of the project activity. Several topics like the verification of commissioning date of meters, the generation, recording, and monitoring of the data and the error accountability were discussed. To cross check the information provided by PP, various documents like technical specifications, commissioning certificates/1/, PPA/9/, JMR sheets/11/, invoice/11/, calibration certificates/5/, etc. were also verified. metering arrangements/specification of solar power Plants, monthly generation data/ photographs/18/and name plates of solar power plants, calibration certificates of meters, validation and verification report of various issuance. The names of the persons interviewed during remote audit through Skype & telephonic interview is given below;

During the remote audit, the PP representatives, O&M personals were questioned about the implementation of the project activity. Several topics like the verification of commissioning date of meters, the generation, recording, and monitoring of the data and the error accountability were discussed. Various documents like the generation records, Invoices, on-site Photographs includes name plates, meter specifications, key technical specifications of the major equipment etc. provided to assessment team were verified to establish the current status and the implementation of the Project Activity. Also, stakeholders' interviews were carried out to conform grievance mechanism and output during this monitoring period.

2.4 Site Visits

Duration of on-site visit: NA				
No.	**Activity performed on-site**	**Site location**	**Date**	**Team member**
	NA	NA	NA	NA

No physical verification was conducted by the VVB for this verification. The VCS program does not explicitly mandate site visits as part of the validation and verification process during such circumstances, only that VVBs must achieve a reasonable level of assurance on all validations and verifications (per section 4.1.2 of the VCS Standard, v4.4).

The DOE has taken alternative measures to reach reasonable level of assurance and conducted Remote audit through video call on 12-July-2023 (refer section 2.3) with the representative of PP and consultants. Further, during interview with PPs, the implementation of project activity and monitoring procedure and systems in place was confirmed. Technical specifications of the plant verified through the photographs of power plant shared by PP and the same was cross checked with the previous verification report.

After teleconference with PP representatives and verifying the photographs of SPVs & meters and Calibration Certificates of meters, verification team confirmed that monitoring procedure is followed as per registered VCS PD and there is no change in technical specifications of plants since installation and all the meters are calibrated in accordance with VCS PD and host country metering guidelines.

2.5 Resolution of Findings

The objective of this phase of the Verification was to resolve the requests for corrective actions and clarification and any other outstanding issues from verification which need to be clarified for Applus+ Certification's positive conclusion on the Monitoring report. The Corrective Action Requests and Clarification Requests raised by Applus+ Certification were resolved during communications between the Client and Applus+ Certification to guarantee the transparency of the verification process, the concerns raised and responses given are summarized below in the Appendix 2.

The final MR Version 04/06/ submitted by PP serves as the basis for the final assessment presented. Additional changes to the project during the verification process are not considered to be significant with respect to the main CDM/VCS objectives. The two CDM/VCS main objectives are the reduction of anthropogenic GHG emissions and the contribution of sustainable development to the host country.

Areas of validation and verification findings	No. of CL	No. of CAR	No. of FAR
Project design document and Monitoring report	00	00	00
Description of project activity	02	00	00
Application of selected baseline and monitoring methodology and selected standardized baseline			
Applicability of methodology and standardized baseline	00	00	00
Deviation from methodology	00	00	00
Clarification on applicability of methodology, tool and/or standardized baseline	00	00	00
Project boundary	00	00	00
Establishment and description of baseline scenario	01	00	00
Demonstration of additionality	00	00	00
Emission reductions	01	01	00
Calibration details	00	00	00
Monitoring plan	00	00	00
No Net harm assessment	00	00	00
Local stakeholder consultation	00	01	00
Others (double counting)	00	00	00
Total	**04**	**02**	**00**

The list of findings and the resolution is presented in Appendix 2 of this report.

2.5.1 Forward Action Requests

This is 8th verification of the project activity and no FAR was raised from previous verification. Same has been verified from previous verification report.

2.6 Eligibility for Validation Activities

This section is not applicable for present verification, as Applus+ Certification holds the accreditation for Validation of projects under this Sectoral Scope.

3 VALIDATION FINDINGS

3.1 Participation under Other GHG Programs

The project activity has not availed GHG emission reduction from any other GHG program and there will not be any double counting for the same. Moreover, PP has also submitted an officially attested declaration letter/12/ to assessment team regarding no participation in other GHG program for the concerned monitoring period and found acceptable.

3.2 Methodology Deviations

This section is not applicable for present verification as no methodology deviation sought during this verification.

3.3 Project Description Deviations

In the current verification process, there have been no deviations reported by the project participant. However, it's important to note that during the previous verification (7th verification), the project participant had requested one deviation in Section 3.2.2 of the monitoring report, in version 04. The requested deviation pertains to revisions made in the technology description, specifically related to changes in the plant configuration, including alterations in the make, ratings, and the number of equipment used. These changes were documented in the monitoring report and were attributed to routine maintenance activities for the project. It's worth mentioning that these changes took place in the last quarter of 2021 and had already received approval during the previous verification process. Significantly, these reconfigurations of the equipment had no impact on baseline emission calculations, additionality, the project's individual and overall capacity, scale, or the project's PLF (Plant Load

Factor). The nature of this deviation is considered permanent and has been officially accepted by the VVB.

3.4 Grouped Project

This is a grouped project. However, there is no addition of any new project instance during this verification inline with the VCS Standard Version 4.4.

4 VERIFICATION FINDINGS

4.1 Project Implementation Status

During remote audit, it was concluded that the project is implemented as per the requirement of the registered VCS PD and approved monitoring plan, during the current monitoring period; it was observed that no unforeseen incident/event evolved which can impact the operation of the project activity which was verified from breakdown records.

The project activity is a 381.5 MW solar power project. grouped project having 13 instances with 01 small scale project activity and 12 large scale project activity. implemented by ACME Cleantech Solution Private Limited, in Punjab, Andhra Pradesh, Chhattisgarh, Telangana, Odisha and Uttarakhand state in India.

The Details of project location:

PP Name	MW	State	Project Location	Latitude (N)	Longitude (E)
Mihit Solar Power Private Ltd.	25	Punjab	Kherakhurd	29.66	75.26
Mihit Solar Power Private Ltd.	25	Punjab	Mankhera	29.59	75.24
Mihit Solar Power Private Ltd.	24	Punjab	Jandekalan	29.62	75.20
ACME Jaisalmer Solar Power Pvt. Ltd.	20	Andhra Pradesh	Rayachotti	14.11	78.78
Aarohi Solar Pvt. Ltd.	50	Andhra Pradesh	Hindupur	13.98	77.48
Dayanidhi Solar Power Pvt. Ltd.	40	Andhra Pradesh	Santipuram	12.88	78.38
Niranjana Solar Energy Pvt. Ltd.	20	Andhra Pradesh	Patthikonda	15.36	77.49
Vishwatma Solar Energy Pvt Ltd.	30	Andhra Pradesh	Yemmiganur	15.67	77.47
Acme Raipur Solar Power Pvt. Ltd.	30	Chattishg arh	Bagbahara	21.12	82.48

Dayakara Solar Power Pvt Ltd	30	Telangana	Maddur	16.88	77.58
Grahati Solar Energy Pvt Ltd.	50	Telangana	Balanagar	16.93	78.13
Acme Odisha Solar Power Pvt Ltd	25	Odisha	Balongir,	20.54	83.38
Eminent Solar Power Pvt Ltd.	12.5	Uttrakhand	Uddham Singh Nagar	29.2	79.1

Verification team confirmed from the registered PD/4/ and from previous verification reports/17/ that the location of the project activity including the coordinates is same as mentioned in the registered VCS PD/4/. Further independently verified through Google Maps, found correct thus accepted.

Assessment team checked the commissioning certificates/1/ of each instance and confirmed that the dates of Commission for each Solar plants are correct. Assessment team also confirm during remote audit with the PPs representatives that there is no change in project design and the project is implemented as per the description provided in the VCS PD except one deviation request by PP during current monitoring period related to reconfigurations of the equipment's under monitoring plan of the grouped project activity. The project boundary includes the electricity generation equipment at the project site, substation and the regional grid (now Indian grid).

Project Activity instance	PP (SPV) Name	Commercial Operation Date	Capacity (MW)
1	Mihit Solar Power Private Ltd. 25 MW	21-March-2016	74
	Mihit Solar Power Private Ltd. 25 MW	21-March-2016	
	Mihit Solar Power Private Ltd. 24 MW	28-February-2016 (for 11.5 MW) 30-March-2016 (for 12.5 MW)	
2	ACME Jaisalmer Solar Power Private Ltd.	12-May-2016	20
3	Aarohi Solar Private Ltd.	29-March-2016	50
4	Dayanidhi Solar Power Private Ltd.	01-April-2016	40
5	Niranjana Solar Energy Pvt. Ltd.	31-March-2016	20
6	Vishwatma Solar Energy Private Ltd.	02-April-2016 (for 10 MW) 30-April-2016 (for 20 MW)	30
7	Acme Raipur Solar Power Private Ltd.	09-January-2016 (for 23 MW) 15-March-2016 (for 7 MW)	30
8	Dayakara Solar Power Private Ltd.	21-June-2016	30
9	Grahati Solar Energy Pvt Ltd	20-July-2016 (for 20 MW) 03-August-2016 (for 30 MW)	50
10	Acme Odisha Solar Power Private Ltd.	22-June-2015	25

Project Activity instance	PP (SPV) Name	Commercial Operation Date	Capacity (MW)
11	Eminent Solar Power Private Ltd.	09-February-2017	12.5
Total Capacity			**381.5**

Assessment team also checked the technical details of the Solar plants installed onsite from documents submitted by PP and previous verification reports. The same is cross checked from the photographs of the number plates, module capacity etc. submitted by PP & also cross checked from the technical details from Manufacturer.

Technical Specifications of the 13 project activity instances

1. Mihit Solar Power Private Ltd.

   a) Mihit Solar Power Private Ltd kherakhurd - 25 MW

Technical detail of the equipment	**Remark**
PV Technology and Make	Poly and Make- Talesun, BYD, Telsun
Specification of Module	250 Wp, 255 Wp, 260 Wp
Total No of Module	102744
AC Capacity	25 MW
DC Capacity	26.24 MW
Tilt Details	Seasonal Tilt
Inverter Details	
Make	Schneider Electric
AC Power	680
Total No. of Inverter	29
Transformer Details	
Make	Schneider Electric
Transformer KVA	25 Mva
Total Numb PT & Trafo	1

   b) Mihit Solar Power Private Ltd. Mankhera,25 MW

Technical detail of the equipment	**Remark**
PV Technology and Make	Poly and Make- BYD, telsun, waree

Specification of Module	255 Wp, 260 Wp, 250 Wp
Total No of Module	102528
AC Capacity	25 MW
DC Capacity	26.25 MW
Tilt Details	Seasonal Tilt
Inverter Details	
Make	Schineder Electric
AC Power	680
Total No. of Inverter	29
Transformer Details	
Make	Schneider Electric
Transformer KVA	25 Mva
Total Numb PT & Trafo	1

c) Mihit Solar Power Private Ltd. Jhandekalan 24 MW

Technical detail of the equipment	**Remark**
PV Technology and Make	Poly and Waree, BYD, Telsun
Specification of Module	250 Wp, 260 Wp, 275 Wp, 265 Wp, 255 Wp
Total No of Module	98616
AC Capacity	24 MW
DC Capacity	25.20 MW
Tilt Details	Seasonal Tilt
Inverter Details	
Make	ABB, TBEA, Delta
AC Power	1000
Total No. of Inverter	19
Transformer Details	
Make	Schneider Electric

Transformer KVA	25 Mva
Total Numb PT & Trafo	1

2. ACME Jaisalmer Solar Power Pvt. Ltd., Rayachotti (20 MW)

Technical detail of the equipment	**Remark**
PV Technology and Make	Poly and BYD, Telsun
Specification of Module	260 Wp, 255 Wp, 250 Wp
Total No of Module	99095
AC Capacity	20 MW
DC Capacity	25.31 MW
Tilt Details	Seasonal Tilt
Inverter Details	
Make	ABB, TBEA
AC Power	1000
Total No. of Inverter	20
Transformer Details	
Make	Electrotherm
Transformer KVA	4Mva (4), 2Mva (2)
Total Numb PT & Trafo	6

3. Aarohi Solar Pvt. Ltd., Hinduri (50 MW)

Technical detail of the equipment	**Remark**
PV Technology and Make	Poly & Thinfilm, Make-Solar frontier, telsun,GCL
Specification of Module	165 Wp, 170 Wp, 265 Wp, 260 Wp
Total No of Module	334632
AC Capacity	50 MW
DC Capacity	58.04 MW
Tilt Details	Seasonal Tilt

Inverter Details	
Make	ABB
AC Power	1000
Total No. of Inverter	50
Transformer Details	
Make	ABB
Transformer KVA	25 Mva
Total Numb PT & Trafo	2

4. Dayanidhi Solar Power Pvt. Ltd., Santipuram (40 MW)

Technical detail of the equipment	**Remark**
PV Technology and Make	Poly and Make- BYD, Talesun, GCL
Specification of Module	260 Wp, 255 Wp, 250 Wp
Total No of Module	188280
AC Capacity	40 MW
DC Capacity	48.38 MW
Tilt Details	Seasonal Tilt
Inverter Details	
Make	ABB, TBEA
AC Power	1000
Total No. of Inverter	38
Transformer Details	
Make	Schneider Electric
Transformer KVA	20 Mva
Total Numb PT & Trafo	2

5. Niranjana Solar Energy Pvt. Ltd., Pattikonda (20 MW)

Technical detail of the equipment	**Remark**

PV Technology and Make	Poly and Make-BYD, Talsen, Telsun
Specification of Module	250 Wp, 255 Wp, 260 Wp
Total No of Module	97848
AC Capacity	20 MW
DC Capacity	25.04 MW
Tilt Details	Seasonal Tilt
Inverter Details	
Make	ABB, Delta
AC Power	1000
Total No. of Inverter	20
Transformer Details	
Make	SUDHIR POWER TRANSFORMER, SERVOMAX
Transformer KVA	Sudhir -2Mva-(1),4Mva (4), Servo- 2Mva (1)
Total Numb PT & Trafo	6

6. Vishwatma Solar Energy Pvt Ltd., Yemmiganur (30 MW)

Technical detail of the equipment	**Remark**
PV Technology and Make	Poly and Make- BYD, Talesun, Telsun, Waree
Specification of Module	260 Wp, 255 Wp, 250 Wp, 245 Wp
Total No of Module	146040
AC Capacity	30 MW
DC Capacity	36.68 MW
Tilt Details	Seasonal Tilt
Inverter Details	
Make	ABB, TBEA
AC Power	1000
Total No. of Inverter	30
Transformer Details	

Make	Schneider Electric
Transformer KVA	4 Mva
Total Numb PT & Trafo	1

7. Acme Raipur Solar Power Pvt. Ltd., Chattisgrarh (30 MW)

Technical detail of the equipment	**Remark**
PV Technology and Make	Poly and Make- Talesun, BYD, Telsun
Specification of Module	250 Wp, 255 Wp,260 Wp
Total No of Module	126192
AC Capacity	30 MW
DC Capacity	32.25 MW
Tilt Details	Seasonal Tilt
Inverter Details	
Make	ABB, Sungrow, Tbea
AC Power	1140, 630, 1250
Total No. of Inverter	28
Transformer Details	
Make	ABB
Transformer KVA	30 Mva
Total Numb PT & Trafo	1

8. Dayakara Solar Power Pvt Ltd., Maddur (30 MW)

Technical detail of the equipment	**Remark**
PV Technology and Make	Poly and Make- Raisen, suntech, BYD, telsun
Specification of Module	260 Wp, 265 Wp, 255 Wp, 269 Wp
Total No of Module	149040
AC Capacity	30 MW
DC Capacity	38.80 Wp

Tilt Details	Seasonal Tilt
Inverter Details	
Make	ABB, Tmeic
AC Power	1000
Total No. of Inverter	30
Transformer Details	
Make	ABB
Transformer KVA	30 Mva
Total Numb PT & Trafo	1

9. Grahati Solar Energy Pvt Ltd., Balanagar (50 MW)

Technical detail of the equipment	**Remark**
PV Technology and Make	Poly and Make- BYD, Risen, Sintek, Telsun
Specification of Module	260 Wp, 255 Wp, 265 Wp
Total No of Module	248784
AC Capacity	50 MW
DC Capacity	64.5 MW
Tilt Details	Seasonal Tilt
Inverter Details	
Make	ABB, Tmeic
AC Power	1000
Total No. of Inverter	50
Transformer Details	
Make	ABB
Transformer KVA	25 Mva
Total Numb PT & Trafo	2

10. Acme Odisha Solar Power Pvt Ltd, Bolangir, Odisha (25 MW)

Technical detail of the equipment	Remark
PV Technology and Make	Poly and Make- BYD, Trina
Specification of Module	250 Wp, 255 Wp, 260 Wp
Total No of Module	123624
AC Capacity	25 MW
DC Capacity	31.68 MW
Tilt Details	Seasonal Tilt
Inverter Details	
Make	SCHEINDER, TBEA
AC Power	680, 630
Total No. of Inverter	37
Transformer Details	
Make	CGL
Transformer KVA	25 Mva
Total Numb PT & Trafo	1

11. Eminent Solar Power Pvt Ltd., Udham Singh Nagar District, Uttarakhand (12.5 MW)

Technical detail of the equipment	Remark
PV Technology and Make	Poly and Make- Talesun, BYD
Specification of Module	260 Wp, 265 Wp
Total No of Module	59400
AC Capacity	12.5 MW
DC Capacity	15.75 MW
Tilt Details	Seasonal Tilt
Inverter Details	
Make	TBEA
AC Power	1000
Total No. of Inverter	12

Transformer Details	
Make	Electrotherm
Transformer KVA	4.5 Mva (1), 4 MVA (2)
Total Numb PT & Trafo	3

The assessment team interviewed remotely with the plant site personals in order to verify the status of the project implementation of the monitoring plan. It has also been verified as per the guidelines in ACM0002: Grid-connected electricity generation from renewable sources, Version 17.0 and AMS I.D. Grid connected renewable electricity generation, Version 18. that the calculations for the GHG emission reductions are done in accordance with the aforesaid methodology.

The organisational role and responsibility as mentioned in the registered PD/4/ is followed onsite confirmed during remote audit through interview with PPs. All the emergency preparedness as mentioned in the registered PD/4/ is followed onsite and no discrepancies were found regarding the same. Meters are calibrated as per calibration frequency in registered VCS PD/4/. All the emergency preparedness as mentioned in the registered VCS PD is followed onsite and no discrepancies were found regarding the same. Thus, completeness of the monitoring plan confirmed and there are no any material discrepancies between the actual monitoring system and the plan provided in the registered PD.

Assessment team confirms following during the verification remote audit:

1. Start date of the project activity is 22-June-2015 as mentioned in the registered VCS PD/4/.

2. Below is the issuance of project history, VVB team found history of the below audit trail is correct: -

S. no	Monitoring period	Verification
1	22-June-2015 to 31-January-2017	1st Verification
2	01-February-2017 to 30-November-2017	2nd Verification
3	01-December-2017 to 30-September-2018	3rd Verification
4	01-October-2018 to 31 August-2019	4th Verification

5	01-September-2019 to 31 December-2020	5th Verification
6	01-January-2021 to 31-August-2021	6th Verification
7	01-September-2021 to 30-April–2022	7th Verification
8	01-May-2022 to 31-January-2023	8th verification (undergoing)

3. An undertaking letter dated 22-August-2022 has been submitted by PP for no double counting with any other GHG program. PP also has given a written declaration that project has not claimed and will not claim from other form of GHG credit. Assessment team also checked that the projects are not registered under the REC mechanism of India and the same can be cross-checked at https://www.recregistryindia.nic.in/ Also, VVB confirms that project activity is not included in ET program and not used for compliance with an emission trading program or to meet binding limits on GHG emissions. PP has given a written declaration that the credit claimed under VCS only for the current monitoring period will not be claimed under any other GHG mechanism nor rejected.

4. Assessment team confirms that this is the 8th monitoring under VCS and covers the activity from 01-May-2022 to 31-January-2023 (inclusive of both dates). The project activity adopts renewable crediting period of 10 years period and can be renewed for maximum 2 times. 22-June-2015 is the start date and 21-June-2025 will be end date of the first crediting period/6/.

   The GHG credits from 01-May-2022 to 31-January-2023 will be claimed under VCS only. At any point of time during the crediting period, the project proponent will abide by the "No Double Counting"/12/.

5. Assessment team checked and found that the Project proponent of the project activity mentioned in Section 1.3 of monitoring report is correct/6/:

6. Assessment team also checked the details of other entity mentioned in Section 1.3 of monitoring report and found correct/6/.

7. The quantified emission reduction calculation for the monitoring period is correct and conservative. Assessment team also compared overall achieved VCUs with the estimated VCUs and found that the actual VCUs is 472,857 tCO_2e by whole grouped project, which is 14.39 % lower than the estimated emission reductions 552,346 tCO_2e (247,123 tCO_2e/365 days x 518 days) during this monitoring period.

8. Project activity claimed credit under VCS only for the current monitoring period and during previous validation and verification and credit will not be claimed under any other form of environmental credit and other GHG mechanism nor rejected.

CL 01 and CL 02 were raised during the verification process and closed successfully.

SUSTAINABLE DEVELOPMENT:

The project's operations yield positive outcomes for the local environment and employment in the neighbouring area. By harnessing clean electricity through Solar PV technology, the project actively reduces the reliance on fossil fuels, directly aligning with SDG 7. This shift towards cleaner energy sources not only contributes to sustainable energy goals but also translates into emission reductions that support the objectives of SDG 13.

PP has provided the Training related to soft and technical skills during the current monitoring period contributed in SDG 4 as below:

SPVs	State	No. of Trainings
Mihit Solar Power Private Ltd. 25 MW	Punjab	31
Mihit Solar Power Private Ltd. 25 MW	Punjab	15
Mihit Solar Power Private Ltd. 24 MW	Punjab	17
ACME Jaisalmer Solar Power Pvt. Ltd.	Andhra Pradesh	10
Aarohi Solar Pvt. Ltd.	Andhra Pradesh	25
Dayanidhi Solar Power Pvt. Ltd.	Andhra Pradesh	27
Niranjana Solar Energy Pvt. Ltd.	Andhra Pradesh	28
Vishwatma Solar Energy Pvt Ltd.	Andhra Pradesh	8
Acme Raipur Solar Power Pvt. Ltd.	Chhattisgarh	16
Dayakara Solar Power Pvt Ltd	Telangana	39
Grahati Solar Energy Pvt Ltd	Telangana	4
Acme Odisha Solar Power Pvt Ltd	Odisha	39
Eminent Solar Power Pvt Ltd.	Uttarakhand	13
Total		**272**

VVB team has assessed the training documents and found mentioned training has been conducted during the current monitoring period. Sustainable development contribution provided in Table 1.

Further, in line with para 3.16.1, VCS project standard version 4.4 “The project proponent must demonstrate that a project contributes to at least three SDGs by the end of the first monitoring period, and in each subsequent monitoring period.” Thus, PP has provided project’s contribution towards SDGs 7.2, 4.4 and 13.0 in table 1 of monitoring period. Verification team verified the same with the Training details /14/ and Training attendance sheet/14/ submitted by PP along with the monitoring report and found both inline.

VVB team verified details provided in table 1. Thus, acceptable to VVB team.

4.2 Safeguards

4.2.1 No Net Harm

No potential environment or socio-economic matter was found during the documents review of VCS PD and grievance register etc. The project is renewable energy project and thus no negative impact observed due to project activity.

The project activity promotes environmental and socio-economic well-being as it results in zero GHG emissions due to installation and operation of clean, renewable energy technology for electricity generation. The report on "Developmental Impacts and Sustainable Governance Aspects of Renewable Energy Projects" prepared by MNRE dated September 2013[1]. This report clearly mentioned that solar/Solar power project activity operations do not result in direct air pollution, noise pollution. Moreover, also as per the Central Pollution Control Board of India notification[2] solar/solar project falls under White Category and are practically non-polluting.

4.2.2 Local Stakeholder Consultation

Local stakeholder consultation has been conducted at the time of project registration. For on-going stakeholder's communication, PP have maintained grievance register/15/ at the site office. All the stakeholders are happy with the implementation and operation of the project activity and no negative comments envisaged for the project activity. Complaint/suggestion/feedback register is maintained at site as a part of ongoing communication with stakeholders in line with clause 3.18.19 of VCS Standard, ver. 4.4 and appropriate actions taken time to time by PP.

Assessment team checked the grievance register/15/ provided by PP and found that local stakeholders can anytime lodge their grievances if any in the register over the operational life time of the project. During current monitoring period few grievances was received mentioned in section 2.2 of monitoring report and same has been resolved same has been verified by VVB team. Thus, assessment team is of the opinion that the ongoing stakeholder mechanism is adequate and appropriate. Assessment team during the remote observed that, Grievance register is maintained at project location. Thus, no discrepancies were observed in this section. CAR 01 was raised during the verification process and closed successfully. please refer Appendix 02.

[1] https://smartnet.niua.org/sites/default/files/resources/report-on-developmental-impacts-of-RE.pdf

[2] https://cpcb.nic.in/openpdffile.php?id=TGF0ZXN0RmlsZS9MYXRlc3RfMTE4X0ZpbmFsX0RpcmVjdGlvbnMucGRm

4.3 AFOLU-Specific Safeguards

This section is not applicable as this project activity is a non-AFOLU project activity.

4.4 Accuracy of GHG Emission Reduction and Removal Calculations

Means of verification	The verification team assessed whether the data and calculations of GHG emission reductions achieved resulting from the VCS PD. The verification team has checked whether calculations of baseline GHG emissions, project GHG emissions and leakage GHG emissions have been carried out in accordance with the formulae and methods described in the monitoring plan of the VCS PD.
Findings	CL 03 and CL 04 was raised during the verification process and closed successfully. Please refer Appendix 2 of this report for the detail closure of the CAR.
Conclusion	**Baseline Emissions:** The baseline Emissions for a given year is calculated by multiplying the energy baseline with the grid emission factor. The grid in this case is 'Indian Grid' Formula Used: - $BE_y = EG_{facility,y} \times EF_{grid,CM,y}$ Where, BE_y = Baseline Emissions in year y, tCO_2e $EG_{facility,y}$ = Quantity of net electricity generation that is produced and fed into the grid as a result of the implementation of the CDM project activity in year y (MWh) $EF_{grid,CM,y}$ = Combined margin CO_2 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" (tCO_2e/MWh) **Ex-ante parameters:** **$EF_{Grid,CM,y}$:** Combined margin emission factor for National Grid (Indian grid) in year y for the implemented grouped project activity. where Combined margin emission factor are 0.9777 tCO_2/MWh for Indian grid fixed for entire crediting period. Verification team found same was used in the ER calculations. Ex ante value of emission factor is taken from CEA database, Ver. 11, April 2016 used to use Tool to calculate the emission factor for an electricity system (version 05.0). Verification team checked the EF value and found in consistent with registered PD/1/. Values are as follows: $EF_{grid,OM,y}$ = 0.9941 tCO_2/MWh $EF_{grid,BM,y}$ = 0.9285 tCO_2/MWh $EF_{grid,CM,y}$ = 0. 9777 tCO_2/MWh **Ex-post parameter:**

	$EG_{,facility,y}$ = Quantity of net electricity generation supplied by the project (Solar) plant/unit to the grid in year y = 483,649 MWh The verification team has checked the entire monthly JMR reports/11/ for net electricity generated & supplied to the grid and crosschecked same with the JMR/11/ raised State Utilities towards PP for the monitoring period. All values are found correct in ER sheet/7/. All the parameters are monitored and recorded as per the monitoring plan in the MR/6/. However, PPs have apportioned the values for the first and last month of the monitoring period where dates are not matching with JMR cycle. Apportioning found appropriate and conservative. The calculations/measurement of net electricity supplied to grid is under purview of state electricity board and the PP/Project activity Instance owner has no role on it. PP/Project activity Instance owner gets value of net electricity supplied to grid and hence this parameter is mentioned as a part of monitoring plan. Leakage: As per approved PD, para 39 of the small-scale methodology AMS.I. D (version 18.0) and para 35 of the large-scale methodology ACM0002 (Version 17.0), Leakage emissions are not considered The net electricity supplied the grid by the project activity during the monitoring period is 483,649 MWh. The generation values have been cross checked with JMR and were found to be consistent. All the energy meters of accuracy class 0.2s are under the purview of the state electricity boards. The details of electricity meters are provided in Appendix 5 of this report All relevant monitoring parameters have been verified with regard to the appropriateness of the applied measurement/determination method, the correctness of the values applied for ER calculation/7/, the accuracy, and applied QA/QC measures. Baseline emission factor is calculated as combined margin, consisting of a combination of operating margin (OM) and build margin (BM) factors. **BE_y (baseline emissions),** tCO_2e BE_y = = 472,857 tCO_2e (round down values) As per applied methodology ACM0002, version 17.0, the VCS PD, project emission is considered zero as the project activity involved Solar power generation/4/. PE_y = As per– AMS.I. D (version 18.0), ACM0002 (Version 17.0), all renewable energy power generation project activities, emissions due to the use of fossil fuels for the backup generator can be neglected. As the project activity involved solar power project emissions (PEy) are taken as zero. **Leakage:** – AMS.I. D (version 18.0), ACM0002 (Version 17.0) , Leakage

	emissions are not considered for the project activity[18]. Hence, $ER_y = BE_y - PE_y - LE_y$ = 472,857 – 0- 0 = 472,857 tCO_2e (round down values) Verification team confirms that the monitoring has been carried out in accordance with the monitoring plan contained in the registered VCS PD[4]. Assessment team confirmed that th e GHG emission reductions and removals have been quantified correctly in line with the registered VCS PD[4].

4.5 Quality of Evidence to Determine GHG Emission Reductions and Removals

Means of verification	The verification team checked the Calibration details of the monitoring meters with the calibration certificates.
Findings	No CAR was raised during the verification process and closed successfully. Please refer Appendix 2 of this report for the detail closure of the CAR.
Conclusion	The verification team checked the break down log for the monitoring period[13]. During the remote interview, the feeder wise location of the solar plants is confirmed. The metering arrangement is bi-directional energy meters (Main and Check) of accuracy class 0.2s at the State Electricity Board (SEBI) sub-station. These electricity meters are being used by state electricity board for Share certificate statements. This meter also measures electricity exported/supplied by the plant to pooling substation and further to substation. This meter also measures electricity imported by the plant form the grid. These electricity meters are being used by state electricity board for monthly generation reports[11]. The details like make, Serial number, Calibration dates etc.[5]. are provided in appendix 05 of this report. Calibration of all the meters is done by state electricity board officials as per the industry standards. Verification team confirms that all the energy meters (main and check meter) installed at the substation are of accuracy class of 0.2s and are calibrated as per the calibration frequency mentioned in monitoring plan in VCS PD i.e. The calibration frequency of meters is once in 5 years[5]. No delayed calibrations were observed in the project activity for this monitoring period. All the meters are of same accuracy class i.e.,0.2s as per the requirement of the registered PD. Interview during remote audit with O&M personnel also confirms the same. The calculation of net electricity supplied to grid is under purview of state electricity board and PP does not have control on it. Calibration details of the monitoring meters checked with calibration certificates submitted by PP and

	found that calibration frequency of 5 years is compiled[/5/]. Thus, no delayed calibration is observed and thus the same is found appropriate. The break down log is checked & details of same was provided in the monitoring report. and there is no major breakdown during the monitoring period except two months of overhauling in last two month of monitoring period. No unforced error observed. No sampling procedure applied for monitoring of the data parameter and entire documents were checked by the assessment team to arrive at positive verification conclusions. The monitoring plan is followed at the project site. The monitoring meters were calibrated in line with the registered monitoring plan and there was no delay in calibration observed. Thus, assessment team concluded that the evidences are sufficient in quantity, and appropriate for the quality, to determine the GHG reductions and removals. The quantified emission reduction calculation for the monitoring period is correct and conservative. Assessment team also compared actual VCU (472,857 tCO_2e) with the estimated VCU (552,346 tCO_2e) and found that the actual VCU is 14.39% Lower than the estimated emission reduction which is due to variations in solar flow pattern, grid availability and other parameters which are not in the control of PP.

4.6 Non-Permanence Risk Analysis

No.	Risk that could lead to material errors, omissions or misstatements	Assessment of the risk		Response to the risk in the verification plan and/or sampling plan
		Risk level	Justification	
NA	NA	NA	NA	NA

5 VERIFICATION OPINION

Applus+ Certification has been engaged/02/ by ACME Cleantech Solution Private Limited to perform the 8th verification of the "Solar Grouped project by ACME Group (EKIESL-VCS-Aug-16-01)".

The project participants are responsible for the preparation of the GHG emissions data and the reported GHG emissions reductions on the basis set out within the project's monitoring plan in the registered VCS PD/4/ and the applied methodology ACM0002 of Version 17.0 and AMS I.D version 18.0

Our verification approach was based on the requirements as defined under the Kyoto Protocol, Marrakesh accord, as well as those defined by the CDM Executive Board. Our approach is risk-based, drawing on an understanding of the risks associated with reporting GHG emissions data and the controls in place to mitigate these. Further, the verification has been planned and organized to achieve a Reasonable Level of assurance as per the requirement of VCS. No sampling procedure applied for document verifications. The entire documents checked/Power plant verification conducted to arrive at positive verification conclusions. The verification team can confirm that:

- the project is operated as planned and described in the project document .However deviation has been observed mention in section 3.3 of this report;
- the monitoring plan is as per the applied methodology;
- the monitoring process in Monitoring Report is as per the registered PD/4/;
- the development and maintenance of records and reporting procedures are in accordance with the monitoring plan;
- the installed equipment being essential for generating emission reduction runs reliably and is calibrated appropriately;
- the monitoring system is in place and generates GHG emission reductions data;
- the GHG emission reductions are calculated without material misstatements.
- A Reasonable Level of assurance was achieved as planned, during verification process.

Verification period: 01-May-2022 to 31-January-2023 (inclusive of both days).

Verified GHG emission reductions and removals in the above verification period, broken down by calendar year:

Year	Baseline emissions or removals (tCO_2e)	Project emissions or removals (tCO_2e)	Leakage emissions (tCO_2e)	Net GHG emission reductions or removals (tCO_2e)
(01-May-2022 to 31-December-2022)	416,507	0	0	416,507
(01-January-2023 to 31-January-2023)	56,350	0	0	56,350
Total	**472,857**	0	0	**472,857**

The actual emission reductions achieved is 472,857 tCO_2 which is 14.39 % lower than estimated i.e., 552,346. The lower emission reduction achieved is justified due to lower generation in the current monitoring period.

Year	*Ex-ante emissions reductions /removals*	*Achieved emissions reductions /removals*	*Percent difference*	*Justification for the difference*
(01-May-2022 to 31-January-2023)	552,346	472,857	14.39 %	The lower emission reduction achieved is justified due to lower generation in the current monitoring period. The generation of electricity depends upon many other climatic conditions, which are not within the control of the project participant.

APPENDIX 1: DOCUMENTS REVIEWED OR REFERENCED (VERIFICATION)

No.	Author	Title	References to the document	Provider
1.	Respective State Utility	Commissioning certificates of the all-solar plant installed in different States of India.	-	PP
2.	Applus	Contract of the project participant with the DOE. Ref. No. A+SH_SYST_TQC_VCS_VER_11923	20-April-2023	PP
3.	Manufacturer(s)	The operational lifetime of the project activity from the manufacturer (Technical specifications)	Manufacturer technical specifications	PP
4.	VERRA	Registered PD version 04 https://registry.verra.org/app/projectDetail/VCS/1580	17-July-2017	PP
5.	Respective state authority	Calibration Certificates of energy meters	-	PP
6.	NA	MR version 01 MR version 02 MR version 04	16-May-2023 28-July-2023 04-September-2023	PP
7.	NA	Emission reduction sheet version 01 Emission reduction sheet version 02 Emission reduction sheet version 03	16-May-2023 28-July-2023 17-August-2023	PP
8.	PP	O & M Agreements	-	PP
9.	SPVs and state board	Power Purchase Agreements	-	PP
10.	NA	Tools/ guidelines used in the project activity • Glossary of CDM terms version 11 • VCS standard Version 4.4 • VCS Program Guide 4.3 • VCS verification report template Version 4.1	UNFCCC CDM/VCS web site	UNFCCC
11.	State Utility for JMR, PP for invoice	Monthly statement- JMR & invoices for the complete monitoring period	-	PP
12.	PP	Declaration regarding no participation in other GHG program for the concerned monitoring period.	22-August-2022	PP

No.	Author	Title	References to the document	Provider
13.	PP	Breakdown details for the monitoring period	-	PP
14.	PP	Employment Training and attendance records for plant persons	-	PP
15.	PP	Grievance Register maintained at site	-	PP
16.	UNFCCC	CDM validation and verification standard for project activities, Version 03.0	-	UNFCCC
17.	Applus	Previous Verification Report	10-October-2022	PP
18.	UNFCCC	ACM0002 of Version 17.0 and AMS I.D version 18.0	-	UNFCCC

APPENDIX 2: CORRECTIVE ACTION REQUESTS, CLARIFICATION REQUESTS AND FORWARD ACTION REQUESTS (CAR/CL/FAR)

CL ID	01	Section no.	4.1	Date: 14-July- 2023
Description of CAR				
1. PP is requested to submit copies of technical training records of the personnels involved in O&M. Kindly submit. 2. PP is requested to submit Breakdown details/log of the project activity for the monitoring period. Kindly submit.				
Project participant response				**Date:** 28-July-2023
1. Technical Trainings have been provided to VVB. 2. No major breakdown have been reported during current monitoring period.				
Documentation provided by project participant				
1. Technical Trainings				
DOE assessment				**Date:** 17-August- 2023
1. PP has submitted the technical training records of the personnels involved in O&M. 2. It is confirmed from the PP during remote audit that no major breakdown have been reported for the current monitoring period. Thus, CL#01 is closed.				

CL ID	02	Section no.	4.1	Date: 14-July- 2023
Description of CAR				
PP is requested to provide evidences for the contribution of SDGs for current monitoring period & over project lifetime. Corrective actions sought.				
Project participant response				**Date:** 28-July-2023
PP has provided evidence for contribution of SDGs for current monitoring period. Previous Monitoring reports can be referred for old SDG Contribution which was already approved by Verra, it can be referred from the webpage (https://registry.verra.org/app/projectDetail/VCS/1580).				
Documentation provided by project participant				
1. JMR, Invoices, Training Record				
DOE assessment				**Date:** 17-August- 2023

PP has submitted the evidences for the contribution of SDGs for current monitoring period & over project lifetime. VVB team has verified the submitted documents i.e., JMR, invoices and Training records. Thus, CL#02 is closed

CL ID	03	Section no.	4.4	Date:14-July- 2023
Description of CAR				
PP is requested to submit JMRs and invoices for the complete monitoring period of the project activity, to verify the energy generation and ERs. Kindly, submit.				
Project participant response				**Date:** 28-July-2023
PP has provided JMRs and Invoice for the complete monitoring period.				
Documentation provided by project participant				
JMRs and Invoice				
DOE assessment				**Date:** 17-August-2023
PP has submitted the JMR and invoices for the complete monitoring period of the project activity. Energy generation is cross verified with the JMR and Invoices which is found inline with the ER sheet. However, JMR of June month of Acme Odisha-25MW is missing. Thus, CL#03 is open.				
Project participant response				**Date:** 17-August-2023
PP has now provided JMR of month of Acme Odisha-25MW				
Documentation provided by project participant				
JMR-June Month				
DOE assessment				Date : 21-August-2023
PP has provided the JMR of June month of Acme Odisha-25MW which is found consistent with the ER sheet. So it is accepted to the VVB Team. Thus, Thus, CL#03 is closed.				

CL ID	04	Section no.	4.4	Date:14-July- 2023
Description of CAR				
During review of monitoring report, Baseline emissions value found not mathematically correct. PP is requested to clarify the same with revised ER sheet and supporting documents.				
Project participant response				**Date:** 28-July-2023
Baseline emission calculation have now been corrected in ER and MR. Revised Monitoring Report and ER Sheet have been provided to VVB.				
Documentation provided by project participant				
ER Sheet and Monitoring Report				
DOE assessment				**Date:** 17-August- 2023
VVB Team found that Baseline emission value in the revisedmonitoring report is now inline with the revised ER sheet. Thus, CL#04 is closed.				

CAR ID	01	Section no.	4.2.2	Date: 14-July- 2023
Description of CAR				
PP is requested to submit supporting documents of ongoing communication with local stakeholders as per requirement of Para 3.17.18 and 3.17.19 of the VCS standard V.4.3 Moreover, summary of the grievances received during this monitoring period and their redressal found missing in the monitoring report. Corrective action sought.				
Project participant response				**Date:** 28-July-2023
For ongoing communication with local stakeholders, PP has provided copy of grievance records. Positive feedback have been received from stakeholders during current monitoring period and same has been included in MR.				
Documentation provided by project participant				
• Grievance Register • Monitoring Report				
DOE assessment				**Date:** 17-August- 2023
PP has submitted the grievance register for the current monitoring period of the project activity. VVB team verified that all complaints mentioned in the grievance register were solved by the PP. Moreover, summary of the grievances received during this monitoring period and their redressal is now found in the monitoring report section 2.2. All grievances were addressed and closed during current monitoring period. Thus, CAR#01 is closed.				

CAR ID	02	Section no.	4.4	Date:14-July- 2023
Description of CAR				
PP have provided export/import/net export values in the ER sheet along with invoice export/import values for each month. However, use of minimum of JMR and invoice net export values found missing in the ER sheet & MR. Also, invoices values are missing for some of the SPVs in ER sheet. Further, supporting documents for export, import values along with invoices found missing in the document submission by PP. Thus, PP requested to submit JMR and invoices to verify the values provided in the ER sheet. Corrective action sought.				
Project participant response				**Date:** 28-July-2023
PP have now provided export/net export and import values in ER Sheet along with the invoice export and import. As JMRs and Invoice value is same therefore, incorporation of minimum value is not required. Copy of JMRs and Invoices have been provided to VVB for cross check.				
Documentation provided by project participant				
JMRs and Invoice				
DOE assessment				**Date:** 17-August-2023
PP has provided the JMR and Invoice for the current monitoring period which is consistent with the ER sheet. As JMR and Invoice value is same therefore incorporation of minimum value is not applied which is acceptable to the VVB team. Thus CAR#02 is closed.				

APPENDIX 3: COMPETENCE OF TEAM MEMBERS AND TECHNICAL REVIEWERS

Verification 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)	Verification findings
1.	Lead Auditor/Technical Expert	OR	Takarkhede	Atul	TQC-Outsourced entity	Yes	No	Yes	Yes
2.	Auditor	OR	Shrivastava	Ishan	TQC-Outsourced entity	Yes	No	Yes	Yes
3	Observer	OR	Alandkar Jain	Pratiksha	TQC-Outsourced entity	No	No	No	No

Technical reviewer and approver of the verification and certification 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	Shen	Simon	Applus+ Certification
2.	Technical Reviewer in trainee (TEit)	IR	Vega	Karen	Applus+ Certification
3.	Approver	IR	Calle de Miguel	Agustin	Applus+ Certification

Short CVs of the Team:

Dr. Atul Takarkhede is Ph.D. (Environmental Sciences) from Institute of Science, RTM Nagpur University, Nagpur, and he has already published different technical papers related to environmental sciences. He counts with more than 11 years of experience in field of Environmental Auditing, consulting and accreditation. He is an expert in ISO 9001-14001, CO2/GHG Reporting, Carbon Foot Print, Energy, Water and Waste Management reporting for organizations' environmental performance. His professional portfolio is mainly related with carrying out EIA, conducting QA/QC of EIA Reports; conducting environmental/water audits; NABET requirements appliance, functional area expert in Water Pollution & Solid & Hazardous Waste management among others. Furthermore, he counts with solid experience on CDM-VCS-GS consultancy and auditing. Currently he is associated with True Quality Certifications Private Limited and empanelled with Applus+ Certification to carry out GHG audits in the aforementioned schemes. Dr. Atul Takarkhede is based in Nagpur, India. Dr. Atul Takarkhede participated as part of the Audit Team as the Lead Auditor and Technical Expert for the assessment.

Mr. Ishan Shrivastava, has done bachelor of engineering in Mechanical Engineering from Rajiv Gandhi Proudyogiki Vishwavidyalaya, India. He has a year of working experience in India's one of the Maharatna Company i.e. GAIL (India) Limited in the area of Natural Gas, Energy & Environment. Currently. He is working in True Quality Certifications Pvt. Ltd. (An outsource entity for LGAI Technological Center, S.A. (Spain) "Applus+ Certification") since 2019 and has been involved as Auditor (Validator/Verifier) for Validation and Verifications of Project Activities (Renewable and nonrenewable projects) under CDM/VCS/GS4GG/GCC programs. Mr. Ishan Shrivastava is based in Indore, India. Mr. Ishan Shrivastava may participate as part of the Audit Team as Auditor for the assessment

Er. Pratiksha Alandkar Jain, has done masters of Civil Environmental Engineering from Savitribai Phule University of Pune, India and bachelor of engineering in Civil Engineering from Walchand Institute of Technology, Solapur University, India. She has a year of working experience in MNC Thyssenkrupp Industries, India Pvt. Ltd., Pune in the area of Industrial Civil Engineering Execution. She has 3 years of experience as Engineer, involved in the solar project design & consulting, Operation and maintenance activities. Currently, she is working in True Quality Certifications Pvt. Ltd. (An outsource entity for LGAI Technological Center, S.A. (Spain) "Applus+ Certification") since 2022 and has been involved in supporting Audit teams for Verifications of Project Activities (Renewable and non-Renewable projects) under CDM/VCS/GS4GG/GCC programs.

Mr. Simon Shen (Master's Degree in Thermal Energy Engineering, Bachelor's Degree in Environmental Engineering) is an Auditor appointed by Applus+ LGAI for the GHG project assessment, auditing and technical review. He has more than 6 years of work experience in CDM/GS4GG/VCS project assessment and review with Applus+, apart from the years of experience working as GHG Auditor and ISO 9001/14001 in TUV SUD for 3.5 years before he joined Applus+. Mr. Simon Shen has extensive experience also as former Applus+ Shanghai CDM Technical Manager. Mr. Simon Shen is based in Shanghai, China. Mr. Simon Shen may participate in the project's technical review team.

Ms. Karen Vega, has a Bachelor's Degree in Environmental Sciences from the University of Barcelona, she has post-graduate studies in renewable energies, and a master's degree in finances. Karen has more than 6 years of experience in the sector of quality, environment, and climate change. Her professional career has been mainly focused, but not limited to, on the sector of validation and verification of GHG emission compensation and mitigation projects, in different countries and under universally recognized standards (CDM-UNFCCC, VS, GS). She has also worked as Sustainability and Environment consultant mainly for the metal coating sector, conducting transversal roles and opening successfully the sustainability department in the company.

Currently, she works in the CDM Department of Applus + Certification, as CDM Project Activity Manager, being especially involved in technical and management tasks in the DOE to ensure the quality of the performance of different assessments, coordinate the global team, and maintenance of the Accreditations. Karen has attended different CDM, VCS, GS4GG, GCC, ISO 9001, and ISO 14001 training processes. She has conducted consultancy services for ISO 9001 and ISO 14001 implantation in various companies, being in charge from its beginnings until final certification and certificate obtain; in the same way she has conducted Carbon Footprint Analysis and Reports. Karen is already qualified as an auditor for ISO 9001, ISO 14001, GHG audits, Carbon footprint Audits and CDM renewable projects audits.

APPENDIX 4: ABBREVIATIONS

Abbreviations	Full texts
BM	Build Margin
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CEA	Central Electricity Authority
CL	Clarification request
CM	Combined Margin
CMS	Central Monitoring system
CO_2	Carbon dioxide
CO_2e	Carbon dioxide equivalent
DNA	Designated National Authority

DOE	Designated Operational Entity
DR	Document Review
EF	Emission Factor
EIA	Environmental Impact Assessment
ER	Emission Reductions
FAR	Forward Action Request
GHG	Greenhouse gas(es)
GWP	Global Warming potential
JMR	Joint Meter Reading Report
PP	Project Participant
VVB	Validation Verification Body
VCS	Verified Carbon Standards
VCU	Verified Carbon Unit(s)

APPENDIX 5: CALIBRATION DETAILS

The meter serial number and their calibration dates project activity instances are as below.

PP Name	Capacity (MW)	Project Location	State	Main Meter serial number	Check Meter Serial Number	Stand By Meter if available	Accuracy class	Calibration Date	Calibration due date
Mihit Solar Power Private Ltd.	25	Kherakhurd	Punjab	PBB48607	PBB48608	NA	0.2s	05-April-2019	04- April-2024
								01-June-2021	31-July-2026
								21-February-2022	20- February-2027
Mihit Solar Power Private Ltd.	25	Mankhera	Punjab	PB B48603	PBB48604	NA	0.2s	02-September-2020	01-September-2025
								21-February-2022	20- February-2027
Mihit Solar Power Private Ltd.	24	Jhandekalan	Punjab	PBB48610	PBB48609	NA	0.2s	10-August-2020	09-August-2025
								09-August-2022	08-August-2027
ACME Jaisalmer Solar Power Pvt. Ltd.	20	Rayachotti	Andhra Pradesh	APX00910(at Feeder - 1)	APX00911 (at Feeder -1)	APX00912(at Feeder -1)		21-October-2021	

				& APX00913 (at Feeder -2)	& APX00914 (at Feeder -2)	& APX00915(at Feeder -2)	0.2s		21-October-2026
Aarohi Solar Pvt. Ltd.	50	Hindupur	Andhra Pradesh	APX00584	APX00585	APX00586	0.2s	13-December-2021 & 14-December-021	12--December-2026 & 13-December-2026
Dayanidhi Solar Power Pvt. Ltd.	40	Santipuram	Andhra Pradesh	APX00604	APX00605	APX00600	0.2s	20-December-2021	19--December-2026
Niranjana Solar Energy Pvt. Ltd.	20	Pattikonda	Andhra Pradesh	15196518 & 15196512	15196519 & 15196521	15196516 & 15197462	0.2s	26-February-2020	25- February-2025
								15-June-2021	14-June-2026
Vishwatma Solar Energy Pvt Ltd.	30	Yemmiganur	Andhra Pradesh	15197463	15197470	15196511	0.2s	27-February-2020	26-February-2025
								16-June-2021	15-June-2026
Acme Raipur Solar Power Pvt. Ltd.	30	Bagbahara	Chhattisgarh	Old Meter MSP54469	NA	NA	0.2s	07-December-2015	06-December-2021
				CSE52062	NA	NA		28-December-2019	27-December-2024
Dayakara Solar Power Pvt Ltd	30	Maddur	Telangana	APX00907	APX00908	APX00909	0.2s	05-Febuary-2020	04-Febuary-2025
								02-September-2021	01-September-2026
Grahati Solar Energy Pvt Ltd	50	Balanagar	Telangana	APX00971	APX00972	APX00973	0.2s	05-September-2020	04-September-2025
								25-November-2021	24-November-2026
Acme Odisha Solar	25	Bolangir	Odisha	OPT01170	OPT01399	NA		16-October-2019	15-October-

Power Pvt Ltd							0.2s		2024
								12-November-2021	11-November-2026
Eminent Solar Power Pvt Ltd.	12.5	Uddham Singh Nagar	Uttarakhand	UKD02407	UKD02412	NA	0.2s	01-November-2019	31-October - 2024

The calibration frequency of the energy meters is once in five years. The calibrations are still valid during the current monitoring period. There is no delay observed during current monitoring period.

APPENDIX 6: ENTITIES DETAILS INVOLVED IN PROJECT

Organization name	Eminent Solar Power Pvt Ltd
Contact person	Gursharan Jassal
Title	Director
Address	Plot No.152, Sector – 44, Gurgaon -122 002, Haryana, India
Telephone	+91-124-7117001
Email	info@acme.in

Organization name	Mihit Solar Power Private Ltd.

Contact person	Gursharan Jassal
Title	Director
Address	Plot No.152, Sector – 44, Gurgaon -122 002, Haryana, India
Telephone	+91-124-7117001
Email	info@acme.in

Organization name	ACME Jaisalmer Solar Power Pvt. Ltd.
Contact person	Gursharan Jassal
Title	Director
Address	Plot No.152, Sector – 44, Gurgaon -122 002, Haryana, India
Telephone	+91-124-7117001
Email	info@acme.in

Organization name	Aarohi Solar Pvt. Ltd
Contact person	Jyoti Arora
Title	Director
Address	Plot No.152, Sector – 44, Gurgaon -122 002, Haryana, India

Telephone	+91-124-7117001
Email	info@acme.in

Organization name	Dayanidhi Solar Power Pvt. Ltd.
Contact person	Manish Karna
Title	Director
Address	Plot No.152, Sector – 44, Gurgaon -122 002, Haryana, India
Telephone	+91-124-7117001
Email	info@acme.in

Organization name	Niranjana Solar Energy Pvt. Ltd.
Contact person	Yudhvir Singh Gulia
Title	Director
Address	Plot No.152, Sector – 44, Gurgaon -122 002, Haryana, India
Telephone	+91-124-7117001
Email	info@acme.in

Organization name	Vishwatma Solar Energy Pvt Ltd.

Contact person	Ashish K. Saxena
Title	Director
Address	Plot No.152, Sector – 44, Gurgaon -122 002, Haryana, India
Telephone	+91-124-7117001
Email	info@acme.in

Organization name	Acme Raipur Solar Power Pvt. Ltd.
Contact person	Rajesh Sodhi
Title	Director
Address	Plot No.152, Sector – 44, Gurgaon -122 002, Haryana, India
Telephone	+91-124-7117001
Email	info@acme.in

Organization name	Dayakara Solar Power Pvt Ltd
Contact person	Rajesh Sodhi
Title	Director
Address	Plot No.152, Sector – 44, Gurgaon -122 002, Haryana, India

Telephone	+91-124-7117001
Email	info@acme.in

Organization name	Grahati Solar Energy Pvt Ltd
Contact person	Jyoti Arora
Title	Director
Address	Plot No.152, Sector – 44, Gurgaon -122 002, Haryana, India
Telephone	+91-124-7117001
Email	info@acme.in

Organization name	Acme Odisha Solar Power Pvt Ltd
Contact person	Gursharan Jassal
Title	Director
Address	Plot No.152, Sector – 44, Gurgaon -122 002, Haryana, India
Telephone	+91-124-7117001
Email	info@acme.in

ACME Cleantech Solutions Private Limited as a parent company of all project activity instances formed

as different SPV (Special Purpose Vehicles) for solar projects and projects are developed by name of SPVs.

Other Entities Involved in the Project

Organization name	EKI Energy Services Limited
Role in the Project	Project Consultant
Contact person	Ms. Bhavini Pandey
Title	Project Manager
Address	Office No 201, Plot No 48, Scheme 78, Vijay Nagar Part- II, Indore 452010, India
Telephone	+91-9532180246
Email	regsitry@enkingint.org