



VERIFICATION REPORT FOR “READING WIND ENERGY, LLC”

Document Prepared by “SustainCERT S.A.”

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Summary:

A description of the verification of the project:

The verification of the project titled “Reading Wind Energy, LLC”, VCS ID – 1754, has been undertaken by SustainCERT, with accordance to the relevant VCS standard, V4.7^{/1/}, VCS Program Guide, V4.4^{/2/} and relevant requirements of the ISO 14064-2 and ISO 14064-3, as well applicable criteria for consistent project operations, monitoring and reporting have been applied for verification.

The project “Reading Wind Energy, LLC” involves generation of electricity by wind power technology near Reading in Lyon and Osage Counties, Kansas, USA. The project consists of 62 wind power turbines, of which 14 turbines are of capacity 2.415 MW each and 48 turbines are of capacity 3.465 MW each, totaling a name plate capacity of 200MW. The electricity generated by the project will be supplied to Southwest Power Pool (SPP) electricity grid system. The project is a renewable energy generation activity that results in the reduction of greenhouse gas emissions that are real, measurable, and verifiable and plays a beneficial role in the mitigation of climate change.

The Purpose and scope of verification:

Purpose: Verification service provided by SustainCERT for the project activity “Reading Wind Energy, LLC” is to perform independent periodic verification for the monitoring period 01/01/2024 to 31/12/2024 (including both days), first and last days inclusion verified from the emission reduction calculation sheet ^{/9/} and monthly invoices^{/14/}. The verification of the project is an independent review and ex-post determination by SustainCERT of the monitored reductions in GHG emissions that have occurred, against the VCS standard, V4.7^{/1/}, VCS Program Guide, V4.4^{/2/}, the Project baseline and host party criteria.

The scope of verification is to establish/verify that:

- The project activity has been implemented and operated as per the approved and registered PD^{/5/}.
- All the physical features (technology, project equipment and monitoring and metering equipment) of the project are in place in accordance with registered PD^{/5/}.
- The monitoring report and other supporting documents provided are complete in accordance with the latest applicable version of VCS standard i.e., VCS standard, V4.7^{/1/}.
- The actual monitoring systems and procedures comply with the monitoring systems and procedures described in the monitoring plan, any registered monitoring plan, the approved methodology including applicable tool(s) and/or, where applicable, the approved standardized baseline.
- The data recorded and stored as per the monitoring methodology including applicable tool(s) and, where applicable, the standardized baseline.

The Monitoring Period:

The project activity “Reading Wind Energy, LLC” is undergoing 5th verification from 01/01/2024 to 31/12/2024 (both days included), under its crediting period from 21/05/2020 to 20/05/2030 (Ten years, Fixed).

The Method and Criteria used for Verification:

Desk Review: - Review of project information, monitoring plan specifically monitoring frequency, the metering equipment, calibration requirement, quality assurance and quality control system against the registered PD, V8.1^{/5/} and applicable VCS standard^{/1/} and applied methodology “ACM0002- Grid connected electricity generation from renewable sources”, version 18.1^{/7/}, version of methodology inline to the PD^{/5/}.

Remote audit:

-Interview with the relevant personnel to confirm the implementation of the project with paying particular attention to the operational and data collection procedures, in accordance with the registered PD^{/5/} and applied methodology^{/7/}.

- A detailed cross check of the information provided in the monitoring report^{/8/} against the relevant evidence such as relevant data sources, calibration records and other sources mentioned in Appendix 2 of the report.

- A detailed cross check of the calculations made for the estimation of GHG emissions.

- An evaluation of data management and the quality assurance and quality control system in the context of their influence on the generation and reporting of emissions reduction.

The number of findings raised during verification: A risk-based approach was followed for the verification of the project. 01 CARs, 05 CL and 00 FAR were raised during verification. All the issues raised were resolved successfully, details of which can be found in appendix 3 of the report.

Any uncertainties associated with the verification: The assessment team thoroughly reviewed the monitoring report and the emission reduction calculation sheet against the relevant evidence and applicable VCS requirements, VCS standard V4.7^{/1/} and VCS guideline V4.4^{/2/}. It has been concluded that there are no more uncertainties associated with the project.

Summary of the verification conclusion

The review of monitoring report V3.0, emission reduction calculation sheet along with relevant supporting evidence and the interview with relevant personnel during remote audit via video conferencing on 09/05/2024^{/10/} have provided the assessment team with sufficient evidence to confirm to the applicable criteria and meet reasonable level of assurance. SustainCERT confirms the project activity ‘Reading Wind Energy, LLC’ has been successfully implemented in accordance with the registered PD^{/5/} and applied methodology “ACM0002, Version 18.1”^{/7/} meeting all the relevant VCS requirements. Based on the information seen and evaluated we confirm that the monitoring period 01/01/2024 to 31/12/2024 (including both the days) is in place and accounts to 456,149 tCO₂e of emission reductions by displacing 673,787MWh of electricity from fossil fuel dominating energy grid with electricity generated using wind energy system.

The management of Southern Power Company (=Project Proponent) is responsible for the preparation of the GHG emissions data and the reported GHG emission reductions on the basis set out within the project’s Monitoring Plan indicated in the registered Project Design and the applied methodology.

CONTENTS

1	INTRODUCTION	6
1.1	Objective	6
1.2	Scope and Criteria	6
1.3	Level of Assurance.....	7
1.4	Summary Description of the Project	7
2	VERIFICATION PROCESS	8
2.1	Method and Criteria.....	8
2.2	Document Review	9
2.3	Interviews	10
2.4	Site Visits	12
2.5	Resolution of Findings	14
2.6	Eligibility for Validation Activities	15
3	VALIDATION FINDINGS	15
3.1	Methodology Deviations.....	15
3.2	Project Description Deviations.....	15
3.3	New Project Activity Instances in Grouped Projects.....	16
3.4	Baseline Reassessment	16
4	VERIFICATION FINDINGS.....	16
4.1	Project Details	16
4.2	Safeguards and Stakeholder Engagement	19
4.3	Accuracy of Reduction and Removal Calculations.....	27
4.4	Quality of Evidence to Determine Reductions and Removals.....	28
4.5	Non-Permanence Risk Analysis.....	33
5	VERIFICATION OPINION.....	34
5.1	Verification Summary	34
5.2	Verification Conclusion	35
5.3	Ex-ante vs Ex-post ERR Comparison	35
	APPENDIX 1: COMMERCIALY SENSITIVE INFORMATION	37
	APPENDIX 2: TABLE OF REFERENCE.....	38

APPENDIX 3: PROJECT FINDINGS.....	40
APPENDIX 4: ABBREVIATIONS.....	55
APPENDIX 5: COMPETENCY STATEMENT.....	56

1 INTRODUCTION

1.1 Objective

The Verification of the project titled “Reading Wind Energy, LLC” VCS ID – 1754, has been undertaken by SustainCERT, as requested by Southern Power Company (=project proponent) for the monitoring period 01/01/2024 to 31/12/2024 (including both the days). The verification of project activity is the 5th periodic verification for the crediting period 21/05/2020 to 20/05/2030 (fixed 10 years) which is verified from the VERRA Registry page ([Verra Search Page](#)). The purpose of the verification is to conduct the independent review of the project information and confirm:

- The project activity is implemented and operated in accordance with registered project description document, V8.1^{/5/}.
- All physical features (technology, project equipment, monitoring and metering equipment) are in place^{/8/}.
- The actual monitoring systems and procedures^{/8/} comply with the monitoring systems and procedures described in the monitoring plan^{/5/}, the approved methodology including applicable tool(s) and/or, where applicable, the approved standardized baseline^{/7/}.
- The data collection procedures, records and retention, are as per the monitoring methodology “ACM0002 – Grid connected electricity generation from renewable sources, Version 18.1”^{/7/} and registered project description document, V8.1^{/5/}.

The verification followed the requirements mentioned in the VCS standard, version 4.7^{/1/} and VCS guidelines, V4.4^{/2/} ensuring the quality and consistency of the report.

1.2 Scope and Criteria

The scope of verification for this project activity involves an independent and objective review and ex-post determination of the monitored reductions in GHG emissions, made by the project proponent in the monitoring report^{/8/}, emission reduction calculation sheet^{/9/} and other supporting evidence (as mentioned in appendix 2 of the verification report) made available to the verification team for this monitoring period from 01/01/2024 to 31/12/2024, in accordance to:

- VCS standard, V4.7^{/1/}
- VCS guideline, V4.4^{/2/}

- Applied Methodology 'ACM0002 – Grid connected electricity generation from renewable sources, Version 18.1'^{7/}
- Other relevant rules and requirements, including host part requirements.

A risk-based approach was followed for the verification of the project activity. Identifying and assessing the high-risk area and ensuring the reliability of the project's emission reductions generated.

The principles of accuracy, completeness, relevance, reliability and credibility were combined with a conservative approach to establish a traceable and transparent verification opinion. The verification considers both quantitative and qualitative information on emission reductions. The verification is not meant to provide any consultancy towards the client. However, stated requests for clarifications, corrective and/or forward actions may provide input for improvement of the monitoring activities.

1.3 Level of Assurance

The level of assurance achieved for the project verification falls under a reasonable level of assurance. The verification of the project activity is conducted by doing a thorough assessment of Monitoring report^{8/}, Registered PD^{5/}, emission reduction calculation sheet^{9/} and all the relevant documents mentioned in appendix 2 of the report.

Sufficient amount of evidence was gathered by the assessment team to reduce the risk associated with audit process. This means that there is some uncertainty arising from the use of sampling since it is possible that a material misstatement will be missed.

1.4 Summary Description of the Project

The project activity is a Wind Power Project by Southern Power Company as PP, located in Lyon and Osage Counties of Reading, Kansas, USA. The project activity consists of 62 wind power turbines, of which 14 turbines, are of capacity 2.415 MW each and 48 turbines are of capacity 3.465 MW each, totaling a name plate capacity of 200MW^{5//6//8//11/}.

The project aims to generate cleaner electricity using wind power project and displace the amount of electricity generated using the fossil fuel-based power plant. The electricity generated is supplied to the Southern Power Pool (SPP) electricity grid system, this has been verified from PD^{5/}, Previous verification reports^{11/} and remote audit^{10/}.

During current verification, a remote audit for the project activity was conducted on 15/04/2025. Also, as the previous verification (3rd periodic verification) was conducted by SustainCERT, an onsite audit was conducted by the team from 13/03/2024-14/03/2024, where onsite implementation was checked. Interviews of the PP representatives were conducted again during the current remote audit to confirm the implementation of the project activity for the current monitoring period. Furthermore, it was confirmed that the project involves supply of 673,787 MWh of electricity during the current monitoring period 01/01/2024 to 31/12/2024, leading to 456,149tCO₂e emission reductions. The information verified during remote audit was found to be in line with the submitted monitoring plan^{/8/}, ER sheet^{/9/} and other documents mentioned in appendix 2 of the report.

The start date of the project activity is 21/05/2020^{/8/}, verified from the remote audit^{/10/} and the same has been cross checked with previous verification report and onsite conducted during previous verification^{/11/}. The crediting period for the project activity is 21/05/2020 to 20/05/2030 (fixed, 10 years), as verified using previous verification report^{/11/} and the project page on VERRA.

Based on this, the assessment team confirms that the project activity “VCS-1754” is implemented and operational in accordance with applied methodology “ACM0002, v18.1”^{/7/}, Project Description Document^{/5/}, VCS standard^{/1/} and VCS guidelines^{/2/}. It has also been assessed and verified that emission reduction calculation for this monitoring period from 01/01/2024 to 31/12/2024^{/8/} has been done conservatively and found to be appropriate (details can be found in section 4 of this report). Thus, a reasonable level of assurance has been met.

2 VERIFICATION PROCESS

The Registered Project activity has been undergoing its 5th Verification under Crediting period from 21/05/2020 to 20/05/2030 (fixed, 10 years), the approach adapted to ensure the quality and credibility of emission reduction is described in the following sections.

2.1 Method and Criteria

The method and criteria used for verification consist of following phases:

A risk-based approach has been applied for the process.

Desk review:

- To verify the completeness of the data and the information presented in the monitoring report^{/8/}, emission reduction calculation sheet^{/9/} and other evidence like calibration records, invoices and monthly reports, including all the other evidence mentioned in Appendix 2 of the report were strategically reviewed and risk assessment was undertaken.
- Project activity sources contributing to the leakage as well as project emissions are assessed.
- Evaluation of the data management and the quality assurance and quality control system in the context of their influence on the generation and reporting of emission reductions.

Remote audit for the project was conducted on 15/04/2025 to:

- Interview of the project representatives and to confirm the implementation and operational status of the project with respect to the registered monitoring plan^{/5/}.
- Review the data flow for generating, aggregating and reporting the monitoring parameters,
- Confirm the correct implementation of procedures for operations and data collection,
- Cross-check the information provided in the MR documentation with other sources,
- Check the monitoring equipment against the requirements of the PD and the approved methodology, including calibrations, maintenance, etc.,
- Review the calculations and assumptions used to obtain the GHG data and ER,
- Identify if the quality control and quality assurance procedures are in place to prevent or correct errors or omissions in the reported parameters.

Further, details regarding the process of remote audit have been mentioned in section 2.3 and 2.4 of the report. Resolution of all the issues and findings raised, and the final verification statement was issued.

2.2 Document Review

As part of verification of the project, the primary activity performed was the strategic review and risk assessment of the documents submitted using a dedicated protocol. A detailed review of MR^{/8/} and ER sheet^{/9/} was done to check:

- The completeness of the information with reference to the register PD^{/5/}.
- Review of project information, monitoring plan specifically monitoring frequency, the metering equipment calibration requirement, quality assurance and quality control system against the registered PD, V8.1 and applicable VCS standard^{/1/} and applied methodology “ACM0002”, version 18.1.
- A review of the QA/QC procedures were conducted to make sure the implementation is as per the register PD^{/5/}.

All the other evidence reviewed is mentioned in Appendix 2 of this report. The cross checks between information provided in the Monitoring report^{/8/}, VCS PD^{/5/} and information from sources other than those used, if available, the team’s sectoral or local expertise and, if necessary, independent background investigations.

2.3 Interviews

In accordance with VCS standard, V4.7^{/1/}, site visit requirements, “A site visit that includes a visit to facilities and/or project areas shall be conducted at verification under the following circumstances: 1) The first verification of the project after validation; 2) Verifications that include project baseline reassessments; and 3) Verifications that assess a project description deviation where the deviation impacts the applicability of the methodology, additionality or the appropriateness of the baseline scenario.” The project was currently undergoing 5th verification and it was the second time for SustainCERT to conduct the verification of this project. Therefore, a remote audit was conducted during this verification on 15/04/2025^{10/} via video conferencing. Also, an on-site audit was conducted by SustainCERT, during previous verification (3rd periodic verification), all the information related to implementation were cross check during previous verification onsite audit from 13/03/2024 to 14/03/2024. During the remote audit for this verification, interview of the relevant project personnel and local stakeholders were conducted verifying the implementation and operational status of the project, the similar information was also cross verified using the evidence submitted by PP (as mentioned in appendix 2 of the report). Detail of the personnel interviewed can be found in the table below:

Date of remote Interview: 15/04/2025				
S.No	Name of the person	Affiliation	Details Discussed	Team member
1	Kerri Keith	SPC Commercial Optimization Trading and transmission	Project implementation, Commissioning dates as per the requirements of VCS, Reliability and accuracy of readings are considered for	Muskan Chawla

		team	emission reduction calculations, calibration procedure Monitoring, and measuring system. Collection of measurements Observations of established practices for verification of monitoring parameters, Electricity generation records (Monthly Energy Statements, Invoices) Emission reduction calculation, environmental concerns, entities involved, property rights, benefit sharing	
2.	Isaac Akers	SPC Manager (local stakeholder)	Grievance Mechanism. Project implementation, Employment opportunities, Electricity generation records (Monthly Energy Statements, Invoices) calibration procedure Monitoring, and measuring system QA/QC procedures, labour and work rights, human rights, Cultural heritage	Muskan Chawla
3.	Kody Sverdrup	SPC Deputy Manager (local stakeholder)	Grievance Mechanism. Project implementation, Employment opportunities, Electricity generation records (Monthly Energy Statements, Invoices) calibration procedure Monitoring, and measuring system QA/QC procedures, labour and work rights, human rights, Cultural heritage	Muskan Chawla

4	Lauren Porter	Wind Project Manager	Grievance Mechanism. Project implementation, Employment opportunities, Electricity generation records (Monthly Energy Statements, Invoices) calibration procedure Monitoring, and measuring system QA/QC procedures, labour and work rights, human rights, Cultural heritage	Muskan Chawla
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The local stakeholder interviewed are the local people that received the Job opportunity by development of plant. By the interview it was concluded that the local people were aware of the grievance mechanism and there were no negative comments from local stakeholder's side. Instead, the local people appreciated the development and job created by the project activity in that area. PP has also submitted Stakeholder grievance process details^{/25/} same details were also verified from remote audit. Thus, a reasonable level of assurance was met.

2.4 Site Visits

As Discussed above, a remote audit for the project was conducted for the current verification. However, to achieve the reasonable level of assurance, the assessment team has followed the alternative means to substantiate the verification criteria as described in the below table:

Duration of the Audit: 15/04/2025			
S.No	Assessment Criteria	Means of Verification	Assessment Opinion
1	The assessment of the implementation and operation of the registered project activity	Registered PD ^{/5/} and Validation report Interviews with PP ^{/10/}	The information mentioned with reference to project implementation, capacity and commissioning in MR is found consistent with the documents and

			information received during interviews.
2	A review of information flows for generating, aggregating and reporting the monitoring parameters.	Monthly invoices ^{/14/} and Reading Wind energy Details EOM report ^{/13/} and emission reduction calculation sheet. Interviews with PP ^{/10/}	The information related to flows for generating, aggregating and reporting the monitoring parameters mentioned in MR is found to be consistent with documents crosschecked and information received by interviews.
3	Interviews with relevant personnel to determine whether the operational and data collection procedures are implemented in accordance with the monitoring plan in the PD	Monthly Invoices ^{/14/}	Monthly invoices are being cross checked. All the information related to operational and data collection is found to be inline with the PD ^{/5/} and MR ^{/8/} .
4	A check of the monitoring equipment including calibration performance and observations of monitoring practices against the requirements of the PD, the applied methodology including the tools applied	Calibration records ^{/18/} Interviews with PP ^{/10/}	Calibration records were verified and monitoring practices were verified with interview from PP, and it has been observed that all the practices are found to be in line with the PD.
6	A review on calculation of emission reductions	Monthly Invoices ^{/14/} Monthly EOM reports	Values mentioned for ER calculation are found to be inline with the monthly invoices. Methods, formulae, and

			emission factors for calculating baseline emissions have been followed in accordance with the applied methodology ^{7/} .
7	An identification of quality control and quality assurance procedures in place to prevent or identify and correct any errors or omissions in the reported monitoring parameters	Monthly Invoices ^{14/} Monthly EOM reports Interview with PP	Methods, formulae, and emission factors for calculating baseline emissions have been followed in accordance with the applied methodology ^{7/} . All the QA/AC procedures were also verified on-site.

It is noteworthy that no sampling plan was followed for crosschecking of emission reduction verification calculation, 100% data is verified for the current monitoring period using the invoices^{14/}. Most of the reference document referred by the assessment team (above table) are checked and verified during the desk review, hence is deemed authentic.

The assessment team has verified all the primary supporting related to operations, quality, and generation of data during the monitoring period like invoices raised by PP, calibration details, interview with remote persons etc. The photographs were only used as means of secondary cross check of the information verified from Primary sources. This is the 5th monitoring period, therefore, all the information regarding project capacity, commission and monitoring system are already verified in previous monitoring report which are also cross checked with previous reports. Thus, a reasonable level of assurance is achieved.

2.5 Resolution of Findings

As discussed above, a risk-based approach has been applied for the verification of the project activity. During the verification, assessment team identified the issues which could impact the accuracy and the credibility of the emission reduction claimed by the project, The details analysis of the issues raised the approach used to resolve these issues can be found in Appendix 3 of this report.

A corrective action request was raised if:

- Modifications to the implementation, operation, and monitoring of the registered project activity have not been sufficiently documented by the project participants.

- Mistakes have been made in applying assumptions, data, or calculations of emission reductions that will impact the number of emission reductions.

A clarification request was raised if:

- Information is insufficient or not clear enough to determine whether the applicable requirements have been met.

A Forward action request was raised if:

- If the monitoring and reporting require attention and/or adjustment for the next verification period.

During verification a total of 01 CARs, 05 CLs and 00 (Nil) FARs were raised. The details of all the issues communicated to the PD can be found in the Appendix 3. The issues raised were closed successfully.

2.5.1 Forward Action Requests

The project activity is undergoing 5th Verification, monitoring period from 01/01/2024 to 31/12/2024. There are no FARs raised during the current verification period.

2.6 Eligibility for Validation Activities

There is no validation activity undertaken as a part of current verification.

3 VALIDATION FINDINGS

3.1 Methodology Deviations

There is no methodology deviation identified during the current monitoring period.

3.2 Project Description Deviations

There has been a project description deviation related to the commissioning of the date of the project. At the time of validation, it was assumed that the plant will start on 31/12/2019, However, the commissioning date was later taken as 21/05/2020, the deviation was also assessed during previous verifications^{/11/} and also start date was verified during current verification as well on site^{/10/} and PPA COD Notice^{/17/}. Therefore, the project deviation is valid.

3.3 New Project Activity Instances in Grouped Projects

There are no new project activity instances added as the project activity is wind power project.

3.4 Baseline Reassessment

The project activity has not undergone any baseline reassessment during the current monitoring period.

4 VERIFICATION FINDINGS

4.1 Project Details

The Project activity “Reading Wind Energy, LLC” is a wind power project located near Reading in Lyon and Osage Counties, Kansas, USA. The project involves Generation of electricity using renewable energy and displacing the equal amount of energy generated by fossil fuels dominated grid. The installed capacity of the project is 200 MW. The project consists of 62 wind power turbines, of which, 14 turbines are of capacity 2.415 MW each and 48 turbines are of capacity 3.465 MW each.

The Project Proponent for the project activity is Southern Power Company and was interviewed during remote audit, more details can be found from section 2.3 and 2.4 of the Verification report. There has been no other entity involved in the project, as verified from the previous verification and also during remote audit^{/10/}. The start date of the project activity is 21/05/2020, the same has been verified during the remote audit and also cross verified during the previous verifications^{/11/} of the project. The project activity is undergoing 5th verification from 01/01/2024 to 31/12/2024, and during this Monitoring period the project activity has delivered 673,787 MWh of electricity and reducing 456,149tCO₂e emission reductions.

The details and calculations of the emission reductions have been verified and are found to be as per the guidelines of the applied methodology ACM0002, v 18.1^{/7/}, the version of methodology is online with PD^{/5/}, validation report and guidelines mentioned in VCS standard^{/1/}. The input values used for monitoring parameters were also cross checked against the EOM reports^{/13/} and invoices^{/14/} provided by the PP to the assessment team. It has been verified that all the invoices are raised by PP. The required monitoring system is in place and operational, the same was verified during the remote audit^{/10/}. The meters comply with appropriate quality standards applicable to the technology. The accuracy class of the meters installed for the project activity was verified on-site during previous verification and using photographic evidence submitted^{/21/} during this verification.

During the remote audit, it was concluded that the project is implemented as per the requirement of the registered VCS PD^{/5/}. During the current monitoring period, it was observed that no unforeseen incident or event evolved which can impact the operation of the project activity and this was also verified using Monthly reports^{/19/}, submitted by the PD. Although the project activity has undergone scheduled maintenance as per the onsite operation and maintenance protocols which is acceptable to the assessment team.

Monitoring Procedure:

During remote audit^{/10/}, It has been verified that PP is responsible for ongoing operation of project activity and turbine supplier is responsible for maintenance of the Wind turbines. It was also confirmed that calibration of meter was done by the qualified personal inline with Interconnection agreement, further details related to calibration can be found in section 4.4 of the report.

Item	Evidence gathering activities, evidence checked, and assessment conclusion:
Audit history	The project activity is undergoing 5th Verification under a crediting period fixed for 10 years. The assessment team has verified that audit history using the Project webpage^{/04/}, all previous verifications have been published under Verra. It has been concluded that the information present in section in 1.2 of MR is appropriate. Audit History is as follows: 21-May-2020—31-December-2020 – under VCS 01-January-2021 – 31-December-2021– under VCS 01-January-2022 – 31-December-2022– under VCS 01-January-2023 – 31-December-2023– under VCS 01-January-2024 – 31-December-2024– under VCS (currently undergoing)

Double counting and participation under other GHG programs	The project activity is not registered under any other GHG and non-GHG program or registry. This has been confirmed by means of research on relevant applicable registries and available information in public domain and also a self-declaration towards the same has been provided by the PP^{/23/}. The assessment team has searched for similar projects having same nature, capacity and project proponent. The name of the owners mentions in the regulatory licenses are also matched and checked. It was concluded that no such projects having same location and geo-coordinates, technology or project/legal owners are registered in any of the various carbon schemes like CDM, GCC, and Gold Standard.
No double claiming with emissions trading programs or binding emission limits	The project activity has been thoroughly searched on the various websites of various emission trading programs. It has been found that project is not part of any emission trading scheme. Also, a declaration has been provided by PP mentioning that project is not part of any other scheme.
No double claiming with other forms of environmental credit	As discussed above the, the project has been thoroughly researched in all the currently active environment schemes and found that the project is not registered with any other environmental credits. PP has also submitted a self-declaration stating that the project is not registered with any other registry^{/23/}. Therefore, it can be concluded that the project is not claiming credits with any other schemes. CL 1 was also raised regarding the same, the details for which can be found in appendix 3 of the report.
Supply chain (scope 3) emissions double claiming	Not applicable as it a wind power project.
Sustainable development contributions	Project successfully targets following SDGs: 1. SDG 7.2 – by generating clean energy. Project has successfully delivered 673,787MWh of clean energy. 2. SDG 8 – By providing job opportunities- project has

	successfully provided jobs to the local people as verified during interviews and training records. 3. SDG 9 - Project has implemented a wind power project consists of 62 new (greenfield) wind power turbines. 4. SDG 13- project has successfully lead to reduction in the emission reductions details can be found in section 4.2. CAR 1 was raised and closed successfully.
Additional information relevant to the project	No commercially sensitive information has been excluded by the PP.

Based on the above information assessment team concludes:

1. There are no material discrepancies between project implementation and the project description provided in the registered PD^{/5/}.
2. The monitoring plan is implemented completely and the monitoring system (i.e., process and schedule for obtaining, recording, compiling, and analysing the monitored data and parameters) is appropriate.
3. There are no material discrepancies between the actual monitoring system, the monitoring plan set out in the project description, and the applied methodology^{/7/}.
4. The GHG emission reductions or removals generated by the project have not been included in an emissions trading program or any other mechanism that includes GHG allowance trading^{/23/}.

4.2 Safeguards and Stakeholder Engagement

4.2.1 Stakeholder Identification

The Project has undergone remote^{/10/}, during current verification and it has been observed that there has been no change in the stakeholders since the time of validation.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Stakeholder identification	It has been observed and verified during remote audit that the project activity is inline with the monitoring plan ^{/5/} and there has been no new stakeholder identification done.

Legal or customary tenure/access rights	It has been observed and verified during remote audit that the project activity is in line with the monitoring plan ^{/5/} and there are no new legal or customary access right.
Stakeholder diversity and changes over time	It has been observed and verified during remote audit that the project activity is in line with the monitoring plan ^{/5/} and also stakeholders were interviewed during remote audit (details of which are mentioned in section 2.3 of report) and it can be concluded that there is no change in stakeholder diversity over project lifetime till now.
Expected changes in well-being	It has been observed and verified during remote audit that the project activity is in line with the monitoring plan ^{/5/} and also stakeholders were interviewed during remote audit (details of which are mentioned in section 2.3 of report) and it can be concluded that there is no expected change Wellbeing of stakeholder.
Location of stakeholders	It has been observed and verified during remote audit that the project activity is in line with the monitoring plan ^{/5/} and there is no change in the location of stakeholders.
Location of resources	It has been observed and verified during remote audit that the project activity is in line with the monitoring plan ^{/5/} and no new stakeholder has been identified.

4.2.2 Stakeholder Consultation and Ongoing Communication

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Ongoing consultation	During remote audit ^{/10/} , interviews with local stakeholders were conducted, details of which can be found in section 2.3 and 2.4. During the interview it was concluded that PP has a direct communication channel via email and phone channels and stakeholders can also visit during office hours for any grievances. PD has also submitted a detailed Grievance procedure ^{/25/} that is followed on-site, the assessment team has verified the details

	mentioned and it is found to be in line with the PD ^{/5/} . It has been observed that there have been no major comment/ grievances received from stakeholders ^{/25,10/} . CL 02 was raised and closed successfully.
Date(s) of stakeholder consultation	Stakeholder consultation was conducted on 02/06/2016 and 26/10/2017, it has been verified from the registered PD ^{/5/} .
Communication of monitored results	Results of the original meeting were provided the stakeholder and are also stored, during the current monitoring period there has been no new major comments received. PP has shared the grievance/ discussion log maintained for the record purpose. CL02 was raised and closed successfully.
Consultation records	There have been no new major ¹ comments received during the current monitoring period, this has been verified by the details checked during remote audit, records of comments received during original meeting conducted before validation have been stored in electronic format. CL02 was raised and closed successfully.
Stakeholder input	During remote audit ^{/10/} , interviews with local stakeholders were conducted, details of which can be found in section 2.3 and 2.4. Based on the interview conducted, it has been concluded that all the procedures are implemented in line with registered monitoring plan ^{/5/} and there is proper procedure in place for redressal of grievance received ^{/25/} .

4.2.3 Free, Prior, and Informed Consent

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	During the current verification, a remote audit ^{/10/} was conducted and it has been verified that no conflict over the project resources. The same details were also verified from the previous verifications ^{11/} .

¹ Major complaint refers to any complaint related to ongoing project procedure and anything that could directly impact the stakeholders.

Outcome of FPIC discussion	There are no concern. Therefore, no FPIC required.
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4.2.4 Grievance Redress Procedure

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Grievance received and steps taken to resolve the grievance including the outcomes of the resolution	During the current verification, a remote audit ^{/10/} was conducted, It was observed that people can reach out via Email and phone channels and stakeholders can also visit during the office hours for any grievances. Site personals are available to receive during normal working hours. It has been observed that there are no grievances received during the current monitoring period. Additionally, PP also submitted a detailed Stakeholder grievance process ^{/25/} , the details of which were also verified during remote audit. CL02 was raised and closed successfully.
Grievance redress procedure	It has been observed that there have been no grievances received during this monitoring period, therefore, not applicable.

4.2.5 Public Comments

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
No Comments were received during this monitoring period.	Not applicable, as there are no new comments received.	Not applicable, as there are no new comments received.

4.2.6 Risks to Local Stakeholders and the Environment

4.2.6.1 Management Experience

The project activity is undergoing 5th verification for the project and remote interview was conducted during the current verifications, however there was also an onsite audit conducted for the project during the previous verification by the sustainCERT, it has been observed that there is representative team has appropriate experience of project and technology.

4.2.6.2 Risk Assessment

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Risks to stakeholder participation	During the current verification, remote audit ^{10/} was conducted, interview with 2 of the stakeholders was conducted (details can be found in section 2.3 and 2.4 of the report), it has been observed that grievance redressal procedure is in place, and there are no new comments received. Therefore, it has been concluded that there has been no risk to participation.
Working conditions	During the current verification, a remote audit ^{10/} was conducted, interview with 2 of the stakeholders was conducted (details can be found in section 2.3 and 2.4 of the report), both stakeholders interviewed received job due to development of project and it has been observed from the interview that working conditions are well balanced for people. Therefore, it can be concluded that working conditions are appropriate for the employees.
Safety of women and girls	During the current verification, a remote audit ^{10/} was conducted, interview with 2 of the stakeholders was conducted (details can be found in section 2.3 and 2.4 of the report), and it was observed that project does not cause any harm to the society.
Safety of minority and marginalized groups, including children	During the current verification, remote audit ^{10/} was conducted, interview with 2 of the stakeholders was conducted (details can be found in section 2.3 and 2.4 of the report), and it was observed that project does not cause any harm to society.
Pollutants (air, noise, discharges to water, generation of waste, release of hazardous materials)	The project activity is wind power project, hence a renewable project, hence does not cause any harm to the environment, however, PP has a monitoring system in place, it has been observed that all the environmental factors have been continuously monitored by Environmental Compliance team of Southern power, for this monitoring period a bird hit was observed, PP has confirmed that no event of bird hit was observed for this verification. Annual training records have also been verified. CL05 was raised and closed successfully.

4.2.7 Respect for Human Rights and Equity

4.2.7.1 Labor and Work

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Discrimination and sexual harassment	During the current verification, a remote audit ^{/10/} was conducted, interview with 2 of the stakeholders was conducted (details can be found in section 2.3 and 2.4 of the report), it was confirmed that there is no Discrimination and sexual harassment with any employee on site.
Management experience	During the current verification, a remote audit ^{/10/} was conducted, it was verified that there was no new management involved in the project design.
Gender equity in labor and work	During the current verification, a remote audit ^{/10/} was conducted, interview with 2 of the stakeholders was conducted (details can be found in section 2.3 and 2.4 of the report), it was confirmed that there was no gender discrimination on project site. Regulations are in line with the principles mentioned on The Southern Company website.
Human trafficking, forced labor, and child labor	During the current verification, a remote audit ^{/10/} was conducted, interview with 2 of the stakeholders was conducted (details can be found in section 2.3 and 2.4 of the report), it has been confirmed that there have been no cases of human trafficking, forced labor and child labor. The same was verified during the remotely by the assessment team, during interview with stakeholders.

4.2.7.2 Human Rights

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Human rights	During the current verification, a remote audit ^{/10/} was conducted, interview with 2 of the stakeholders was conducted (details can be found in section 2.3 and 2.4 of the report), it was confirmed that there is no situation for violation towards human rights at the project site.

4.2.7.3 Indigenous Peoples and Cultural Heritage

Item	Evidence gathering activities, evidence checked, and assessment conclusion
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Preservation and protection of cultural heritage	During the current verification, a remote audit ^{10/} was conducted, interview with 2 of the stakeholders was conducted (details can be found in section 2.3 and 2.4 of the report), it was confirmed that there was no harm to the cultural heritage at the project site. It was also confirmed by reviewing the feasibility report ^{28/} .
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4.2.7.4 Property Rights

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Disputes over rights to territories and resources	During the current verification, a remote audit ^{10/} was conducted, also a site visit was conducted during previous verification, it has been observed and confirmed that there has been no dispute over territories and resources project.
Respect for property rights	During remote audit it was confirmed that Corporate Real Estate group of Southern Power company, will address any issue and it was observed no issues were raised.

4.2.7.5 Benefit Sharing

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Summary of the benefit sharing plan	During the current verification, a remote audit ^{10/} was conducted, it has been confirmed that affected stakeholder payments are made on a quarterly basis and there are no disputes related to this.
Benefit sharing during the monitoring period	This was also discussed during remote audit, it has been observed that PP has proper documentation related to the contract with land owners and the documents are confidential.

4.2.8 Ecosystem Health

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Impacts on biodiversity and ecosystems	It is a wind power project, Therefore, SPC Environmental affair team monitors the bats and birds activity. As there was remote audit conducted during this verification, it was confirmed by proper

	assessment that no harm has been caused to the biodiversity. However, there was incidence of 2 bird hit, but both those birds were not an endangered species. Hence, no risk identified. CL 02 was raised and closed successfully.
Soil degradation and soil erosion	Not applicable as it is a wind power project. Hence, no risk identified.
Water consumption and stress	Not applicable as it is a wind power project. Hence, no risk identified.
Usage of fertilizers	Not applicable as it is a wind power project. Hence, no risk identified.

4.2.8.1 Rare, Threatened, and Endangered species

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Species or habitat	During the current verification, remote audit ^{10/} was conducted, and also verified from google earth. Therefore, it can be concluded that there is no threat to Rare, Threatened, and endangered species.

4.2.8.2 Introduction of Species

In accordance with VCS standard, “Section 3.19.27(3) which does not apply to projects with a start date prior to 1 March 2024, pending further consultation”, therefore, the section is not applicable.

Species introduced	Evidence gathering activities, evidence checked, and assessment conclusion
Not applicable	-

Existing invasive species	Evidence gathering activities, evidence checked, and assessment conclusion
Not applicable	-

4.2.8.3 Ecosystem conversion

Item	Evidence gathering activities and evidence checked
Ecosystem conversion	Not applicable as it wind power project.

4.3 Accuracy of Reduction and Removal Calculations

The assessment team has verified the values and formulas that are used for the calculation of emission reduction for this monitoring period from 01/01/2024 to 31/12/2024 (both days included). In details assessment of all these values can be found in section 4.4 of the report.

The equations and calculations used in the project report are in line with the applied methodology 'ACM0002, V18.1'⁷⁷.

A detail assessment of ex-ante values have been done in the section 4.4 of the report.

The value used for the calculation of combine margin is found to be inline with the methodological tool 7, the value was validated during the validation of the project and is found to be in line with it since then as the project is undergoing 5th verification now.

The emission reductions are calculated as:

$$ER_y = BE_y - PE_y$$

Where,

ER_y = Total amount of GHG emission reductions

BE_y = Baseline emissions in year y (tCO₂ / y)

PE_y = Project emissions in year y (tCO₂ / y)

Now,

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

Where:

BE_y = Baseline emissions in year y (tCO₂ / y)

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

$EF_{grid,CM,y}$ = Ex ante combined margin CO₂ emission factor for grid connected power generation in year y calculated using the CDM EF Tool (tCO₂ / MWh)

Now,

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

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

For monitoring period from 01/01/2024 to 31/12/2024,

$$EG_{PJ,y} = 673,787 \text{ MWh}$$

$$EF_{grid,CM,y} = 0.677 \text{ tCO}_2/\text{MWh}$$

Therefore, (Due to delay in calibration an error factor has been applied by the PP, details of which are mentioned in section 4.4 of this report.)

$$BE_y = 673,787 * 0.677 = 456,149 \text{ tCO}_2\text{e}$$

$$PE_y = 0, \text{ inline with methodology}$$

$$\text{Now, as } ER_y = BE_y - PE_y$$

Therefore,

$$ER_y = 456,149 \text{ tCO}_2\text{e}$$

The assessment team has thoroughly verified the calculation done for the quantification of the emissions reduction for the project activity, under this monitoring period from 01/01/2024 to 31/12/2024 (both days included), it can be concluded that calculation done is inline with methodology^{/7/}, and accurate.

4.4 Quality of Evidence to Determine Reductions and Removals

The data and parameters recorded for the project are in compliance with the registered PD^{/5/} and the monitoring report. Assessment team has cross checked all the parameters that are used for the calculation of the emission reductions against the evidences such as invoices^{/14/}, EOM reports^{/13/}, validation data sheet^{/26/} provided by the PP, it has been observed that all the sources provided are appropriate and can be accepted.

The monitoring done for all the parameters are inline with the applied methodology^{/17/}, thus, can be considered accurate and acceptable. Additionally, during this verification a remote audit was done for the project activity on 15/04/2025^{/10/}, information was also cross checked by means of interview, therefore it has been concluded that mechanism is effective and reliable.

The meters comply with appropriate quality standards applicable to the used technology. The accuracy class of the meters installed for the project activity was verified through photographs^{/21/} and previous verification.

The data and parameters fixed (ex-ante):

S.No	Parameter	Value	Means of verification
1.	EF _{grid, OM} Simple operating margin CO ₂ emission factor	0.852 tCO ₂ / MWh	The value has been verified using the Reading Grid Data Calculations – Final validation ^{/26/} , registered PD ^{/5/} , validation report and previous verification. The value 0.852tCO ₂ e/MWh is found

			to be appropriate.
2.	EF _{grid,BM} Build margin CO ₂ emission factor	0.151 tCO ₂ / MWh	The value has been verified using the Reading Grid Data Calculations – Final validation ^{/26/} , registered PD ^{/5/} , validation report and previous verification. The value 0.151 tCO ₂ e/MWh is found to be appropriate.
3.	EF _{grid,CM,y} Combined margin CO ₂ emission factor in year y,	0.677 tCO ₂ / MWh	The value has been verified using the Reading Grid Data Calculations – Final validation ^{/26/} , registered PD ^{/5/} , validation report and previous verification. The value 0.677tCO ₂ e/MWh is found to be appropriate.

The data and parameters monitored (ex-post):

Parameter: EG_{facility,y}, Total electricity produced by the Project Activity, including the electricity supplied to the grid and the electricity supplied to internal loads, in year y.

Means of verification	Measuring /Reading /Recording frequency	Continuous monitoring is done. Monthly invoices ^{/14/} are generation and every 5 min values are recorded for SQG billing meter ^{/13/} .
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes, the monitoring frequency is in line with the monitoring plan ^{/5/} .
	Monitoring equipment	The energy meters of accuracy class 0.5 are installed ^{/21/} , SQG

		billing meter and revenue meter. (details can be found in table below under section "calibration details")
	Is accuracy of the monitoring equipment as stated in the monitoring plan? If the monitoring plan does not specify the accuracy of the monitoring equipment, does the accuracy of the monitoring equipment comply with local/national standards, or as per the manufacturer's specification?	Yes, accuracy of the monitoring equipment is inline with monitoring plan. However, there was some issue with the due to which the data for oct was submitted correctly. For the month of oct, PP has used the telemetry values, PP has provided EOM report for the meters to the assessment team, the assessment team has verified the details mentioned in the report, the SQG meter values were not appropriately recorded, PP has a set procedure in place, where the revenue meter and SQG meter values are continuously checked (the detailed procedure was also check on site by sustain Cert team during onsite visit during 3 rd verification for the project) When it was observed that meter values are not recorded appropriately a calibration was also conducted on 23/08/2023, to verify the appropriateness of the meter. Telemetry is an electronic generation monitoring system (similar SCADA and PLC which will show error instead of wrong reading) located next to SQG meter, which continuously recording the value at the

		interval of every 5 min. Therefore, PP took the value of telemetry for the month of oct, which is found to be appropriate. As a detailed measure, assessment team has also verified the generation value for all the other months as well between SQG meter and telemetry value ² , It was observed the values are appropriate, and as telemetry is at the same place as SQG meter, therefore, no transmission loss was applied.
	Is the calibration of measuring equipment carried out by an accredited person or institution?	Yes, the calibration of the meters are conducted by Evergy for the SQG Billing meter and Electric Power Systems for the Revenue Check meter ^{/18/} .
	Is(are) calibration(s) valid for the whole reporting period?	Details of which can be found below in "calibration details".
	How were the values in the monitoring report verified?	The values of the monitoring report were verified using invoices ^{/14/} and EOM report generated monthly ^{/13/} . Value obtained = 673,787 MWh
	If applicable, has the reported data been cross checked with other available data?	Yes, the report values have been crosschecked with invoices ^{/14/} and EOM report

² Telemetry systems, such as those used for wind turbine monitoring, are digital systems that provide real-time data on turbine performance. These systems also account for any negative generation that occurs, whereas traditional meters may record such values as zero, leading to slightly lower readings from telemetry systems. This difference ensures a more accurate representation of actual energy generation and losses

		generated monthly ^{/13/} .
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	Yes, the data ensure correct transfer of data and reporting of emission reduction management. QA/QC processes are in place.
	In case project participants have temporarily not monitored the parameter, has either deviation?	N/A
Findings	CL 03 and CL 04 were raised and closed successfully.	
Conclusion	The assessment team concluded that the parameter has been monitored continuously and it is in line with the registered monitored plan^{/5/} and applied methodology^{/7/}. Since 100% of data has been monitored and verified, the verification team can ascertain that the values used for the calculation of emission reduction are free from material errors.	

Calibration of the meters:

Meter Model	Serial Number	Accuracy class	Date of calibration	Date of calibration	Date of calibration
SQG billing meter : Landis + Gyr E850 MAXSys Elite	21443809	0.5s	29/12/2021	22/06/2022	23/08/2023
Revenue check meter: SEL-735 MET T-1 Check Meter	3190590420	0.5s	29/12/2021	22/06/2022	23/08/2023

In accordance with the generation interconnection agreement, the calibration frequency is fixed for 2 years, and based on the evidence provided by the PP and it is evident that there was proper calibration done for meters, meeting the frequency. However, PP has also been performing annual calibration for appropriate maintenance of meter. The calibration documentation was found to be authentic, complete, and consistent with standards. No discrepancies were identified in meter performance that could impact reported electricity generation data. Therefore, it has been concluded that meters are calibrated for the entire monitoring period (01/01/2023 to 31/12/2023). CL03 was raised and closed successfully.

In accordance with the above details the verification team confirms that:

- A complete set of data for the monitoring period was available for the monitoring period and the verification of each monitoring parameter is elaborated under this of this report.
- The complete monitoring data is also presented in the corresponding ER sheet and final version of the monitoring report.
- The information provided in the monitoring report was cross checked with other sources, wherever appropriate and available, and such information is also included under this of this report.
- The calculations of baseline emissions as presented in the corresponding ER sheet of final Monitoring Report were checked and found to be consistent with the formulae and methods described in the registered monitoring plan^{/5/} and the applied methodology^{/7/}.
- All assumptions used in the emission calculations were found appropriate and therefore accepted.
- Appropriate emission factors and other reference values have been correctly applied.

CL03 and CL04 were raised, which was closed successfully, Details for which can be found in appendix 3 of the report.

4.5 Non-Permanence Risk Analysis

The project activity is a wind power project. Therefore, it is not applicable.

5 VERIFICATION OPINION

5.1 Verification Summary

The project activity VCS – 1754, “Reading Wind Energy, LLC” has undergone 5th verification with monitoring period from 01/01/2024 to 31/12/2024 (including both days). Southern Power Company (SPC) is responsible for the collection, analysis, aggregation, preparation (conversion factors, assumptions, methodology, calculations) and presentation of activities and related GHG data in its public disclosures (including but not limited to monitoring report, emission reduction calculation sheet, submitted documents/ emails/ communications). Our responsibility of performing this work is to the management of SPC and in accordance with terms of reference agreed with the SPC in the master service agreement. The verification engagement is based on the assumption that the GHG data provided to us is complete, sufficient, true and free from material misstatements.

SustainCERT applies its own quality management system and compliance policies for quality control, in accordance with ISO/IEC 17029:2019 – Conformity Assessment Requirements for Validation and Verification bodies providing environmental information (ISO 14065:2020) and greenhouse gas audit (ISO 14064-3:2019) and certifications, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal & regulatory requirements.

We have complied with the VCS standard^{/1/} and other requirements mentioned, during the verification engagement and maintained independence. SustainCERT was not involved in the preparation of any statements or reports or data except for this Verification Statement and Report. SustainCERT maintains complete impartiality toward stakeholders interviewed during the verification process. SustainCERT did not provide any services to Southern Power Company, Atlanta, USA and its subsidiaries in the scope of verification that could compromise the independence or impartiality of our work. SustainCERT disclaims any liability or co-responsibility for any decision a person or an entity would make based on this verification statement towards the issuance and utilization of VCUs hereby verified and certified. The verification was carried out during April 2025 – June 2025 by a team of qualified GHG auditors.

5.2 Verification Conclusion

The Verification of the project titled “Reading Wind Energy, LLC” VCS ID – 1754, have been undertaken by SustainCERT, as requested by Southern Power company, project proponent for the project, monitoring period 01/01/2024 to 31/12/2024 (including both days) as reported in latest submitted version of monitoring report The project activity is implemented in accordance with the registered monitored plan in PD v8.1^{/5/}. It is our responsibility to express an independent verification statement on the reported GHG emission reductions from the project activity.

SustainCERT Verification approach was based on understanding the risk associated with reporting of GHG emission data and the controls in place to mitigate these. SustainCERT planned and performed the verification by obtaining evidence and other information and explanations that SustainCERT considered necessary to give reasonable assurance that reported GHG emission reductions are fairly stated.

In our opinion, the GHG emissions reductions reported for the project activity for the period 01/01/2024 to 31/12/2024 (including both days) are fairly stated in the latest submitted version of project monitoring report. The GHG emission reductions were calculated correctly based on the approved baseline and monitoring methodology ACM0002 Version 18.1 and the monitoring plan contained in the PD^{/5/}.

Verification period: From 01/01/2024 to 31/12/2024

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

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Reduction VCUs (tCO ₂ e)	Removal VCUs (tCO ₂ e)	Total VCUs (tCO ₂ e)
01/01/2023 to 31/12/2023	456,149	0	0	456,149	-	456,149
Total	456,149	0	0	456,149	-	456,149

5.3 Ex-ante vs Ex-post ERR Comparison

Vintage period	Ex-ante estimated reductions/removals	Achieved reductions/removals	Percent difference	Explanation for the difference
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01/01/2023 to 31/12/2023	512,840	456,149	-11.1%	The difference in achieved and estimated is due to variation in wind speed. The 11.1% shortfall between the ex-ante estimated and achieved emission reductions is primarily attributed to lower-than-expected wind speeds during the monitoring period. It was cross check during remote audit, by interviewing PP and its representatives that all the turbines are functional. It was also confirmed that all 62 turbines remained operational, and no major outages occurred, indicating that the observed variance falls within typical interannual wind variability.
Total	512,840	456,149	-11.1%	

APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION

<i>Section</i>	<i>Information</i>	<i>Justification</i>	<i>Assessment method and conclusion</i>
<u>NA</u>	-	-	-

APPENDIX 2: TABLE OF REFERENCE

S. No	Document Title	Version	Date
1.	VCS standard <u>VCS Program Details - Verra</u>	4.7	21/03/2024
2.	VCS guidelines <u>https://verra.org/wp-content/uploads/2023/08/VCS-Program-Guide-v4.4.pdf</u>	4.4	29/08/2023
3.	Validation and Verification Manual <u>https://verra.org/wp-content/uploads/2018/03/VCS_Validation_Verification_Manual_v3.2.pdf</u>	3.2	19/10/2016
4.	VCS Project Webpage, VCS ID - 1754 <u>https://registry.verra.org/app/projectDetail/VCS/1754</u>	-	-
5.	Project Description <u>https://registry.verra.org/app/projectDetail/VCS/1754</u>	8.1	05/09/2018
6.	Validation report <u>https://registry.verra.org/app/projectDetail/VCS/1754</u>	1.3	11/09/2018
7.	Applied Methodology “ACM0002- Grid connected electricity generation from renewable sources” <u>https://cdm.unfccc.int/methodologies/DB/HF3LP6O41YY0JIP1DK6ZRJO9RSCX3S</u>	18.1	-
8.	Monitoring report (01/01/2024 to 31/12/2024)	2.0	16/05/2025
9.	Emission reduction calculation sheet		Corresponding to MR
10.	Remote audit	-	15/04/2025
11.	1 st Verification Report (21/05/2020 to 31/12/2020) 2 nd Verification Report (01/01/2021 to 31/12/2021) 3 rd Verification Report (01/01/2022 to 31/12/2022) 4 th Verification report (01/01/2023 to 31/12/2025)	-	25/03/2021 20/02/2024 19/04/2024
12.	Previous Monitoring report (01/01/2021 to 31/12/2021) Previous Monitoring report (01/01/2022 to 31/12/2022)	2.0	28/09/2023 19/04/2024
13.	Reading Wind Energy Details EOM report (monthly for entire monitoring period)	-	01/01/2024-31/12/2024
14.	Reading wind SPC PPA -invoices (monthly for entire	-	01/01/2024-

	monitoring period)		31/12/2024
15.	Reading Wind Energy Monthly Settlement Report invoices (monthly for entire monitoring period)	-	01/01/2024-31/12/2024
16.	RWE_E01-03_E01-03 - Rev 3 (line diagram)	-	-
17.	Royal Caribbean Cruises Ltd_PPA COD Notice_052020_signed		20/05/2020
18.	Meter Calibration certificates	-	29/12/2021 22/06/2022 23/08/2023
19.	Reading Monthly Reports (monthly for entire monitoring period)	-	01/01/2024-31/12/2024
20.	Reading Meter Testing	-	23/08/2023
21.	Reading Wind Farm Revenue meter at interconnect	-	Photograph
22.	Reading - TSA Fully Executed (commissioning and tower supply agreement)	-	31/07/2018
23.	No Double counting declaration (Certification regarding emissions – 2023)	-	-
24.	Technical specifications of wind turbines	-	-
25.	Stakeholder grievance process	-	-
26.	Reading Grid Data Calculations – Final validation	-	-
27.	Sampling and surveys for CDM project activities and programmes of activities https://cdm.unfccc.int/Reference/Standards/index.html	9.0	-
28.	Feasibility Report	-	-
29.	Meter data difference (Aug value)	-	-
30.	Enviro Affairs guidance Bird Bat	-	-
31.	IA Excerpt	-	-

APPENDIX 3: PROJECT FINDINGS

Rule	Assessment Question	Findings/Comments (CL 1)	Developer Response
VCS Standard, v4.7 Monitoring report template	Double Counting	Section 1.10 of MR: In line with VCS standard, PP shall provide the declaration regarding the double counting for current monitoring period.	The declaration regarding no double counting is being provided with this response. DONE
	Rd 2	PP has provided the declaration on the company letter head stating that there will be no double counting in the project, the same information is also reflected in the MR. Therefore, the finding stands closed. #closed.	

Rule	Assessment Question	Findings/Comments (CL 2)	Developer Response
VCS Standard, v4.7	Stakeholder communication	The Monitoring Report mentions “periodic site visits with open office hours for stakeholders to register questions and concerns in person.” However, it does not provide:	During 2024, stakeholders and landowners made various visits/ phone calls to the site to raise any concerns they might have. These concerns were addressed through in person communication and no

Rule	Assessment Question	Findings/Comments (CL 2)	Developer Response
Monitoring report template		Specific dates of such site visits during the current monitoring period (01-Jan-2024 to 31-Dec-2024), and Details or outcomes of stakeholder concerns raised and addressed during these engagements. Action required: The exact dates of all periodic stakeholder site visits held during this monitoring period. Evidence such as visitor logs, meeting notes, photos, or sign-in sheets confirming these engagements. A summary of any stakeholder concerns raised during these sessions and how they were addressed by the Project Proponent.	additional follow-up was required. An Excel log of concerns that are forwarded from the site team to the Corporate Real Estate team is maintained, but these issues were all resolved by the site team in 2024. In 2024 the only conversations with stakeholders on site were through phone call or meetings on the respective property in question. Those conversations were regarding crane activities SPC was planning on and the path SPC was going to take with reclamation after the work at the specific turbines was concluded. During those meetings, SPC asked stakeholders if they had any problems or concerns with the work and reclamation process. In 2024 there were no issues with the plans to repair towers and/or the stakeholder's property that was not "typical." A tracking log from the site is provided. DONE
	Rd 2	PP has submitted excel sheet mentioning the communications, which is extracted from some document. PP shall submit the screenshot of the	The log provided is the full document maintained by our site team. Additional correspondence is more informal as the stakeholders have existing relationships with our

Rule	Assessment Question	Findings/Comments (CL 2)	Developer Response
		original log data as well from where the inputs have been extracted.	site team and Corporate Real Estate team and contact them directly with any questions they may have. These were minor in 2024 and did not require additional action to resolve them, therefore there is no additional formal documentation.
		The Project Proponent has clarified that the submitted Excel log represents the complete stakeholder communication log as maintained by the site team. Given the nature of stakeholder engagement conducted through informal but consistent channels such as direct outreach by site and Corporate Real Estate personnel and the absence of formal complaints or issues requiring escalation, no additional documentation was generated. This information was also cross checked during the stakeholder interview. The evidence provided is deemed sufficient for the level of engagement described, and the finding is considered closed. #Closed.	

Rule	Assessment Question	Findings/Comments (CL 2)	Developer Response
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Rule	Assessment Question	Findings/Comments (CL 2)	Developer Response
VCS Standard, v4.7 Monitoring report template	Ecosystem impacts	Section 2.4 of MR: The project activity is wind power project, PP shall provide a SPC environmental Affairs data for monitoring of birds and bat activity around the project site. Section 2.1.2- The Monitoring Report states that all “meetings and/or communications with stakeholders” have been documented and stored electronically. However, it does not provide any description or evidence of the nature, content, or outcomes of these communications during the current monitoring period. Action required: A summary or log of meetings and communications with stakeholders during the monitoring period (01-Jan-2024 to 31-Dec-2024). Evidence of the type of information shared, especially in relation to monitored results (e.g., energy output, environmental impacts).	In reference to the Section 2.4 question around monitoring birds and bat activity, SPC’s site manager and technicians are trained annually by Environmental Affairs to monitor bird and bat fatalities at the facility. In 2024, no threatened or endangered species were discovered, but three birds and two bats were observed and reported to Environmental Affairs. No additional action beyond recording the incidents was required in 2024. In reference to the Section 2.1.2 question, the log of interactions with stakeholders has been provided as mentioned above.

Rule	Assessment Question	Findings/Comments (CL 2)	Developer Response
		Description of the platforms or methods used (e.g., email, newsletters, physical notices). Section 2.1.2 of the Monitoring Report mentions that reclamation progress was impacted by externalities (e.g., weather) and that stakeholder input was received. The response included site visits, erosion control activities by RES and SPC, and offering stakeholders the option to self-perform reclamation on their property. Action required: Please provide supporting documentation for the following points: 1. Records or minutes of the stakeholder site visits conducted for land inspection. 2. Evidence of erosion, grading, and seeding work carried out (e.g., contractor reports, dated photographs, or progress logs). 3. Copy of any formal communication or signed acknowledgement from stakeholders who were offered or agreed to self-perform reclamation work. Section 2.3.5- The Monitoring Report states that landowners are	In reference to the Section 2.1.2 question on reclamation progress these records are internal and confidential and are not an ongoing concern for the facility. These issues were addressed prior to the facility COD in 2020.

Rule	Assessment Question	Findings/Comments (CL 2)	Developer Response
		compensated quarterly as per lease agreements but does not explicitly confirm whether any issues, disputes, or delays occurred with landowners during the current monitoring period (01-Jan-2024 to 31-Dec-2024). Action required: Please confirm: That there were no payment disputes, delays, or grievances raised by landowners during this monitoring period. If any issues did occur, kindly provide a brief description of the nature of the issue(s), how they were addressed, and supporting evidence (e.g., payment records, correspondence).	In reference to the question around Section 2.3.5, no official grievances were raised by the landowners during 2024. Questions the landowners have about their payments are addressed by the Lease Accounting group with assistance from the Real Estate and Commercial teams as needed.
	Rd 2	The project proponent indicates that SPC's site manager and technicians are trained annually by Environmental Affairs for bird and bat fatality monitoring. However, no training records or supporting documentation have been provided to substantiate this claim. PP shall provide the training	Still waiting on additional information regarding Environmental Training The log provided is the full document maintained by our site team. Additional correspondence is more informal

Rule	Assessment Question	Findings/Comments (CL 2)	Developer Response
		records for 2024 (and previous years if available) demonstrating that site staff received appropriate instruction in bird and bat fatality monitoring. PP has submitted excel sheet mentioning the communications, which is extracted from some document. PP shall submit the screenshot of the original log data as well from where the inputs have been extracted. #open Section 2.1.2, Inputs provided by the stakeholders are mentioned from the initial phases of project, it has been confirmed through PP interview therefore the finding stands closed. PP has confirmed that there has been no official grievance received from the landowners, this was also confirmed during the PP interview. Therefore, the finding stands closed. #closed.	as the stakeholders have existing relationships with our site team and Corporate Real Estate team and contact them directly with any questions they may have. These were minor in 2024 and did not require additional action to resolve them, therefore there is no additional formal documentation.
	Rd3	The Project Proponent has clarified that the submitted Excel log represents the complete stakeholder communication log as maintained by the	

Rule	Assessment Question	Findings/Comments (CL 2)	Developer Response
		site team. Given the nature of stakeholder engagement conducted through informal but consistent channels such as direct outreach by site and Corporate Real Estate personnel and the absence of formal complaints or issues requiring escalation, no additional documentation was generated. This information was also cross checked during the stakeholder interview. The evidence provided is deemed sufficient for the level of engagement described, and the finding is considered closed. #Closed.	

Rule	Assessment Question	Findings/Comments (CL 3)	Developer Response
VCS Standard, v4.7 Monitoring report template	Calibration of energy meters	Section 4 of MR: Section 4.2 of the Monitoring Report states that the SQG Billing meter and Revenue Check meter are calibrated at least once every two years, and that factory calibration certificates are stored electronically by the Project Proponent Clarification Requested:	2024 calibration has not yet been received by SPC. However, the most recent test provided as a part of the 2023 verification was from 8/23/23. This is within the two-year requirement. I have attached this verification again (Meter Calibration Certification-2022 2023.pdf). Per ANSI standards, the check meter is simply a check meter. It is only calibrated when a potential discrepancy or issue arises. No discrepancies or

Rule	Assessment Question	Findings/Comments (CL 3)	Developer Response
		Please provide copies of the calibration certificates for the following metering equipment covering the current monitoring period (01-Jan-2024 to 31-Dec-2024): SQG Billing meter (Landis+Gyr E850 MAXSys Elite, Serial No. 21443809) Revenue Check meter (SEL-735 MET T-1, Serial No. 3190590420)	issues arose in 2024. DONE
	Rd 2	PP has submitted the calibration records for the billing meter that comes under evergy, which is accepted however, the MR mentions that Revenue check meter comes under Electric power system and as per ANSI C12.1 - If used for billing reconciliation or backup revenue data, it must also meet ANSI standards, including calibration frequency and traceability, PP shall clarify on the above details. #closed.	The Revenue check meter is not used for billing or any official calculations. There is no requirement for this meter to be calibrated. It is checked from time to time and if a discrepancy arises it will be calibrated. There were no discrepancies or issues in 2024.
	RD3	The details regarding the revenue meter has been cross checked and it is confirmed during the interview as well, It has been confirmed that SQG meter and telemetry data is used for the billing and	

Rule	Assessment Question	Findings/Comments (CL 3)	Developer Response
		official purpose. Therefore, the finding stands closed. #closed.	

Rule	Assessment Question	Findings/Comments (CL 4)	Developer Response
VCS Standard, v4.7 Monitoring report template	Emission Reduction Calculation Sheet	In ER sheet: It is indicate that meter data for October 2, 2024, was not submitted correctly by the meter agent, and PI data was used to estimate the generation for the October invoice. This PI data was later reconciled during the November invoice. Clarification Requested: - Please clarify why the meter data was deemed inappropriate for 02-Oct-2024: - Was the issue due to a communication failure, equipment malfunction, data corruption, or another reason? - Was the issue isolated to a specific meter or site-wide? - Provide supporting documentation for the PI data used, including: - The PI dataset for 02-Oct-2024, - A comparison with the expected or corrected meter data (if later	The meter agent identified communication issues on their side that were not related to the meter itself but to their portal for submissions. The data was resubmitted to SPP through their normal process and settled with the market as expected. The PI data and the comparison is attached (Meter Comparison_02102024.xlsx). The generation reflected in the ERR Calculation utilizes the meter data corrections. This substitution of PI data is in line with the QA/QC procedures and are an example of the process working as intended. No other deviations were noted during the monitoring period.

Rule	Assessment Question	Findings/Comments (CL 4)	Developer Response
		available), 3. Confirm whether the substitution of PI data is in line with the monitoring plan and QA/QC procedures, and whether it was the only deviation during the monitoring period.	DONE
	Rd 2	PP shall submit the reading wind energy EOM report for the all the months to verify the value used for the month of October. #open	The EOM Reports and Siemens Monthly Reports are attached to the emailing detailing our responses to Round 2 questions.
	Rd3	PP has submitted the training record for the monitoring period the finding stands closed. #closed.	

Rule	Assessment Question	Findings/Comments (CL 5)	Developer Response
VCS Standard, v4.7 Monitoring report	Environment concerns	The Monitoring Report states “No risk identified” for pollutants and other environmental impacts, and that the project is monitored by an Environmental Compliance team. However, it does not explicitly confirm whether any environmental concerns, non-compliances, or incidents were observed or recorded during the current monitoring period (01-Jan-2024 to	SPC’s site manager and technicians are trained annually by Environmental Affairs on compliance of all relevant environmental regulations, plans, and permits. In 2024, no environmental concerns or incidents were identified.

Rule	Assessment Question	Findings/Comments (CL 5)	Developer Response
template		31-Dec-2024). Action required: Please confirm: Whether any environmental incidents or concerns (e.g., excessive noise, waste mismanagement, hazardous material release) were identified during this monitoring period. If any such concerns were reported, provide a brief summary of the issue(s), corrective actions taken, and supporting documentation (e.g., logs, reports, photographs). Section 2.4 of the Monitoring Report states that while turbines could pose a risk to birds and bats, “no federally or state protected species fatalities have occurred.” However, the report does not clearly confirm whether any bird or bat collisions (fatal or non-fatal) occurred during the current monitoring	SPC’s site manager and technicians are trained annually by Environmental Affairs to monitor bird and bat fatalities at the facility. In 2024, no threatened or endangered species were discovered, but three birds and two bats were observed and reported to Environmental Affairs. No additional action beyond recording the incidents was required in 2024. The recording of these species are as follows: American kestrel – March 18; turkey vulture – June 10; sandpiper – June 27; and two bats at different turbines (hoary bats – August 21). DONE

Rule	Assessment Question	Findings/Comments (CL 5)	Developer Response
		period (01-Jan-2024 to 31-Dec-2024), or how these were recorded and evaluated. Action required: Please confirm: Whether any bird or bat fatalities or impacts (including unprotected species) were recorded during this monitoring period. If any such incidents occurred, provide: A summary of the events (e.g., number, species, date), Mitigation measures taken (if any), Supporting evidence (e.g., monitoring reports, photographic logs).	
	Rd 2		

Rule	Assessment Question	Findings/Comments (CAR 1)	Developer Response
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Rule	Assessment Question	Findings/Comments (CAR 1)	Developer Response
VCS Standard, v4.7 Monitoring report template	Monitoring report template	Section 1.12: The Monitoring Report currently presents the “Contributions over project lifetime” column with generalized forward-looking statements. However, as per VCS Monitoring Report template requirements, this column should demonstrate the cumulative SDG contributions made by the project activity from the start of the crediting period (21-May-2020) to the end of the current monitoring period (31-Dec-2024). Action required: Revise the column to reflect the actual cumulative contributions made by the project toward each SDG indicator, supported by qualitative or quantitative evidence wherever applicable. 2. The “Current project contributions” column in the SDG table includes broad, generic descriptions (e.g., “brings 200 MW of clean energy” or “provides an inclusive work environment”) that do not quantify or substantiate the specific SDG impacts during the current monitoring period (01-Jan-2024 to 31-Dec-2024).	The MR has been updated to reflect this change.

Rule	Assessment Question	Findings/Comments (CAR 1)	Developer Response
		Action required: In line with the VCS Monitoring Report template, please revise the “Current project contributions” column to include measurable, monitoring period-specific impacts taken place in this monitoring period.	
	Rd 2	PP has made the required changes therefore, the finding stands closed. #closed	

APPENDIX 4: ABBREVIATIONS

CAR	Corrective Action Request
CL	Clarification Request
CO ₂	Carbon dioxide
FAR	Forward Action Request
GHG	Green House Gas
MR	Monitoring report
MWh	Mega watt hour
PD	Project description
PP	Project Proponent
SPP	Southwest Power Pool
SPC	Southern Power Company
UNFCCC	United Nation Framework Convention on Climate Change
VCS	Verified Carbon standard
WPP	Wind Power Project

APPENDIX 5: COMPETENCY STATEMENT

COMPETENCY STATEMENT	
Name	Muskan Chawla
Years of Experience	2+
QUALIFYING ROLES	
Team Leader	Yes
Auditor	Yes
Country Expert	Yes, CE Region 1 (English) / CE Region 6 (Hindi)
Technical Expert	Yes (3.1, 1.2)
Financial Expert	No
Independent Reviewer	Yes
APPROVAL	
Approved by	Head of Quality and Compliance, SustainCERT
Date	9/5/2023

COMPETENCY STATEMENT	
Name	Kimberly Noble
Years of Experience	1+
QUALIFYING ROLES	
Team Leader	No
Auditor	No
Country Expert	Yes, CE Region 1 (English)
Technical Expert	No

Financial Expert	No
Independent Reviewer	No
APPROVAL	
Approved by	Head of Quality and Compliance, SustainCERT
Date	11/14/2023

COMPETENCY STATEMENT	
Name	Indrapal Parmar
Years of Experience	15+
QUALIFYING ROLES	
Team Leader	Yes
Auditor	Yes
Country Expert	Yes, CE Region 1 (English) / CE Region 6 (Hindi)
Technical Expert	Yes (3.1, 1.2, 1.6)
Financial Expert	Yes
Independent Reviewer	Yes
APPROVAL	
Approved by	Head of Quality and Compliance, SustainCERT
Date	15/07/2022