



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, V4.6^{/1/}, VCS Program Guide, V4.4^{/02/} 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 (GHG) 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 01/01/2022 to 31/12/2022 (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, V4.6^{/1/}, VCS Program Guide, V4.4^{/02/}, 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 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, V4.6^{/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 3rd verification from 01/01/2022 to 31/12/2022 (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^{/05/} and applicable VCS standard^{/01/} and applied methodology “ACM0002- Grid connected electricity generation from renewable sources”, version 18.1^{/07/}, version of methodology inline to the PD^{/5/}.

Onsite 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^{/05/} and applied methodology^{/07/}.

- A detailed cross check of the information provided in the monitoring report^{/08/} 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 has been followed for the verification of the project. 03 CARs, 06 CL and 00 FAR were raised during verification. There were also 3 FARs from previous verification (Converted to CAR 2). All the issues raised were resolved successfully, details for 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 evidences and applicable VCS requirements, VCS standard V4.6^{/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 V2.0, emission reduction calculation sheet along with relevant supporting evidence and the interview with relevant personnel during onsite audit on 13/03/2024 to 14/03/2024^{/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^{/05/} and applied methodology “ACM0002, Version 18.1”^{/07/} meeting all the relevant VCS requirements. Based on the information seen and evaluated we confirm that the monitoring period 01/01/2022 to 31/12/2022 (including both the days) is in place and accounts to 478,595 tCO₂e of emission reductions by displacing 706,944MWh 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.

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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 01/01/2022 to 31/12/2022 (including both the days). The verification of project activity is the 3rd 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 4.6^{/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 01/01/2022 to 31/12/2022, in accordance to:

- VCS standard, V4.6^{/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 has been 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^{t/8/}, Registered PD^{/5/}, emission reduction calculation sheet^{t/9/} and all the relevant documents mentioned in the 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^{/05/}, Previous verification reports^{/11/} and onsite audit^{t/10/}.

Onsite audit for the project activity was conducted on 13/03/2024-14/03/2024 (some photos attached in appendix 4 of the report). Interviews of the PP representatives were conducted onsite to confirm the implementation of the project activity. Furthermore, It was confirmed that the project involves supply of 706,944 MWh of electricity during the current monitoring period 01/01/2022 to 31/12/2022, leading to 478,595 tCO₂e emission reductions. The information verified onsite was found to be in line with the submitted monitoring plan^{/08/}, ER sheet^{/09/} and other documents mentioned in the appendix 2 of the report.

The start date of the project activity is 21/05/2020^{/8/}, verified from the onsite audit^{/10/} and the same has been cross checked with previous verification report^{/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 01/01/2022 to 31/12/2022^{/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 3rd 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.

Onsite audit for the project was conducted on 13/03/2024-14/03/2024 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 onsite 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 are mentioned in Appendix 2 of this report. The cross checks between information provided in the Monitoring report^{/08/}, VCS PD^{/05/} 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, V4.6^{/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 3rd verification and it was the first time for SustainCERT to conduct the verification of this project. Therefore, a site visit was conducted during this verification from 13/03/2024-14/03/2024^{/10/} (some photos can be found in appendix 4 of the report). During the on-site audit 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 on-site Interview: 13/03/2024-14/03/2024				
S.No	Name of the person	Affiliation	Details Discussed	Team member
1	Kerri Keith	SPC Commercial Optimization Trading and transmission team	Project implementation, Commissioning dates as per the requirements of VCS, Reliability and accuracy of readings are considered for emission reduction calculations, calibration procedure Monitoring, and measuring system. Collection of measurements Observations of established practices for verification of monitoring parameters,	Shivraj Sharma Kimberly Noble

			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, labor and work rights, human rights, Cultural heritage	Shivraj Sharma Kimberly Noble
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, labor and work rights, human rights, Cultural heritage	Shivraj Sharma Kimberly Noble

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 was also verified from onsite audit. Thus, a reasonable level of assurance was met.

2.4 Site Visits

As Discussed above, the physical site visit for the project was conducted for the current verification. Details and description of areas assessed can be found below:

Duration of the Audit: 13/03/2024-14/03/2024			
S.No	Activity performed	Source for Cross 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 seen onsite.
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 on-site received by interviews.
3	Interviews with relevant personnel to determine	Monthly Invoices ^{/14/}	Monthly invoices are been cross checked. All

	whether the operational and data collection procedures are implemented in accordance with the monitoring plan in the PD		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/}	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/}	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/}, However, a sampling plan was followed onsite to crosscheck the details of turbines (turbines to be visited), information related to that can be found in section 4.1 of this report. Most of the reference document referred by the assessment team (above table) are checked and verified during the desk review i.e., validation report, verification report and during the site visit, 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 onsite persons etc. The photographs were only used as means of secondary cross check of the information verified from Primary sources. This is the 3rd monitoring period therefore 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 03 CARs, 06 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 3rd Verification, monitoring period from 01/01/2022 to 31/12/2022. 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 onsite 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 on-site audit^{/10/}. The start date of the project activity is 21/05/2020, the same has been verified during the onsite audit and also cross verified during the previous verifications^{/11/} of the project. The project activity is undergoing 3rd verification from 01/01/2022 to 31/12/2022, and during this Monitoring period the project activity has delivered 706,944MWh of electricity and reducing 478,595 tCO_{2e} 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^{/05/}, validation report and guidelines mentioned in VCS standard^{/1/}. CL 01 was raised regarding the same, details of which can be found in appendix 3 of the report. 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 and values are same across the documents. The required monitoring system is in place and operational, the same was verified during the onsite 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^{/10/} and using photographic evidence submitted^{/21/}. CL 5 was also raised for the same and details can be found in appendix 3 of the report.

During the on-site 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 manufactured specification which is acceptable to the assessment team.

Monitoring Procedure:

During on-site 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 meter manufacture specification, further details related to calibration can be found in section 4.4 of the report.

During on-site audit, a sampling approach was followed by the assessment team to cross check the turbines functioning, a total 21 turbines were selected out 62 turbines on the random basis, taking into consideration of 90/10 confidence and precision, using CDM standard for sampling, V9.0^{/27/}. It was observed all the turbines were functional and in line with positioning mentioned in MR and PD^{/05/}.

Item	Evidence gathering activities, evidence checked, and assessment conclusion:
Audit history	The project activity is undergoing 3rd 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.
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 i.e., I-REC (https://fotonplatform.com/) and US cap & trade, using nature, capacity and project proponent as well as legal

	owner as the search option.
No double claiming with other forms of environmental credit	As discussed above the, the project has been thoroughly searched 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 5 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	The Project activity does not contribute to any specific SDG, which is found to be inline with VCS standard, <i>“Required project proponents to demonstrate contributions to a minimum of three SDGs in all monitoring reports verified after the effective date. Effective immediately for all projects that request registration on or after 20 January 2023. Projects that request registration before 20 January 2023 shall demonstrate contributions to at least three SDGs by 20 January 2025.”</i>
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 on-site audit^{/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 on-site 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 on-site 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 on-site audit that the project activity is in line with the monitoring plan ^{/5/} and also stakeholders were interviewed during on-site 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 on-site audit that the project activity is in line with the monitoring plan ^{/5/} and also stakeholders were interviewed during on-site 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 on-site 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 on-site audit that the project activity is in line with the monitoring plan ^{/5/} and no new stakeholder has been identified.
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4.2.2 Stakeholder Consultation and Ongoing Communication

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Ongoing consultation	During on-site audit^{/10/}, interviews with 2 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 the 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 inline with the PD^{/5/} and procedure crosschecked on-site. It has been observed that there have been no comment/ grievances received from stakeholders^{/25,10/}. CL 03 was raised for the same, details of which can be found in appendix 3 of the report.
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 comments received.
Consultation records	There has been no new comments received during the current monitoring period, this has been verified by the details checked on-site ^{/10/} , records of comments received during original meeting conducted before validation have been stored in electronic format.
Stakeholder input	During on-site audit ^{/10/} , interviews with 2 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 on-site 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/} .
Outcome of FPIC discussion	There are no concern. Therefore, no FPIC required.

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 on-site 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 on-site audit.
Grievance redress procedure	It has been observed that there have been no grievances received during this monitoring period, therefore, not applicable. CL 03 and CAR 01 were also raised during this monitoring period, details of which can be found in appendix 3 of the report.

4.2.5 Public Comments

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
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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.
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4.2.6 Risks to Local Stakeholders and the Environment

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Risks to stakeholder participation	During the current verification, on-site 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, an on-site 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, an on-site 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, on-site 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 plan, it has been observed that all the environmental factors have been continuously monitored by Environmental Compliance team of Southern power, that was verified during on-site audit ^{/10/} .

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, an on-site 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, an on-site 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, an on-site 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 inline with the principles mentioned on The Southern Company website.
Human trafficking, forced labor, and child labor	During the current verification, an on-site 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 on-site by the assessment team.

4.2.7.2 Human Rights

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Human rights	During the current verification, an on-site 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
Preservation	During the current verification, an on-site audit ^{/10/} was conducted,

and protection of cultural heritage	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, an on-site 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 on-site 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, an on-site 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	CL 06 was also raised regarding this, and this was also discussed during on-site 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 on-site audit conducted during this verification, it was confirmed by proper

	assessment that no harm has been caused to the biodiversity. Hence, no risk identified.
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, on-site 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 01/01/2022 to 31/12/2022 (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'^{7/}.

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 3rd 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 (MWh / y)

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 01/01/2022 to 31/12/2022,

$$EG_{PJ,y} = 706,944 \text{ MWh}$$

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

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.)

$$BE_y = 706,944 * 0.677 = 478,595tCO_2e$$

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

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

Therefore,

$$ER_y = 478,595 \text{ tCO}_2e$$

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 01/01/2022 to 31/12/2022 (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 can be considered accurate and acceptable. Additionally, during this verification an on-site audit was done for the project activity from 13/03/2024 to 14/03/2024^{/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 on-site^{/10/}.

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?	The accuracy of the monitoring requirement is as per the monitoring plan ^{/5/} .
	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 = 706,944MWh
	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 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	CAR 3 was 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^{/01/} and applied methodology^{/07/}. 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
SQG billing meter : Landis + Gyr E850 MAXSys Elite	21443809	0.5s	29/12/2021	22/06/2022
Revenue check meter: SEL-735 MET T-1 Check Meter	3190590420	0.5s	29/12/2021	22/06/2022

From the above table and based on the evidences provided by the PP and it is evident that that there was proper calibration done for meters, meeting the annual frequency. Therefore, it has been concluded that meters are calibrated for the entire monitoring period (01/01/2022 to 31/12/2022).

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.

CL 05 was 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 3rd verification with monitoring period from 01/01/2022 to 31/12/2022 (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 utilisation of VCUs hereby verified and certified. The verification was carried out during November 2023 – April 2024 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 01/01/2022 to 31/12/2022 (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 PDv8.1^{/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 01/01/2022 to 31/12/2022 (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 01/01/2022 to 31/12/2022

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)

01/01/2022 to 31/12/2022	478,595	0	0	478,595	-	478,595
Total	478,595	0	0	478,595	-	478,595

5.3 Ex-ante vs Ex-post ERR Comparison

Vintage period	Ex-ante estimated reductions/ removals	Achieved reductions/ removals	Percent difference	Explanation for the difference
01/01/2022 to 31/12/2022	512,840	478,595	-6.7%	The difference in achieved and estimated is due to variation in wind speed. On-site audit was conducted, and it was observed that all the turbines are functional.
Total	512,840	478,595	-6.7%	

APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION

NA

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

APPENDIX 2: TABLE OF REFERENCE

S. No	Document Title	Version	Date
1.	VCS standard <u>VCS Program Details - Verra</u>	4.6	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 (01/01/2022 to 31/12/2022)	2.0	09/04/2024
9.	Emission reduction calculation sheet		Corresponding to MR
10.	Onsite audit: - Onsite Notes - Onsite Photographs	-	13/03/2024-14/03/2024
11.	1 st Verification Report (21/05/2020 to 31/12/2020) 2 nd Verification Report (01/01/2021 to 31/12/2021)	-	25/03/2021 20/02/2024
12.	Previous Monitoring report (01/01/2021 to 31/12/2021)	2.0	28/09/2023
13.	Reading Wind Energy Details EOM report (monthly for entire monitoring period)	-	01/01/2022-31/12/2022
14.	Reading wind SPC PPA -invoices (monthly for entire	-	01/01/2022-

	monitoring period)		31/12/2022
15.	Reading Wind Energy Monthly Settlement Report invoices (monthly for entire monitoring period)	-	01/01/2022-31/12/2022
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
19.	Reading Monthly Reports (monthly for entire monitoring period)		01/01/2022-31/12/2022
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 – 2022)	-	11/03/2024
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	-	-

APPENDIX 3: PROJECT FINDINGS

Rule	Assessment Question	Findings/Comments (CL 1)	Response
VCS Standard, v4.5	Methodology	Section 1.8 of MR: In accordance with VCS standard, v4.5, para 3.1.3, <i>Projects shall apply the latest version of the applicable methodology in all cases unless a grace period applies to the project as set out in para 3.22. Projects shall update to the latest version of the methodology when reassessing the baseline or renewing a crediting period.</i> - PP shall clarify the use of different versions of methodology as section 1.8 of MR mentions methodology version 20.0, whereas the 1st verification report mentions the methodology version as 18.1. - Also, section A of MR for current verification mentions section 17.0 of the methodology.	MR has been updated to correct the reference to the methodology to 18.1. This is consistent with the original methodology.
	Rd 2	PP has revised the MR with the version 18.1 of the methodology ACM0002, the version is inline with the version mentioned in PD, validation report and 1 st verification of the project. Therefore, the finding is closed.	

Rule	Assessment Question	Findings/Comments (CL 1)	Response
		CL 1 is Closed.	

Rule	Assessment Question	Findings/Comments (CL 2)	Response
VCS Standard, v4.5 Monitoring report template	Start date of the project	Section 1.5 of MR: In accordance with VCS standard, v4.5, "<i>The project start date of a non-AFOLU project is the date on which the project began generating GHG emission reductions or carbon dioxide removals.</i>" PP shall provide justification of the start date of the project in line to the VCS standard requirement.	The Carbon Offset and Power Purchase Agreement that we have on the Reading Wind facility requires that certain criteria are met before the facility can be declared COD and begin generating energy for the purpose of creating Carbon Offsets for the customer. The COD Notice that is uploaded to the portal (Royal Caribbean Cruises Ltd_PPA COD Notice_052020_signed.pdf) provided that notice on 5/20/2020 and the first verification was allowed to begin on the following day.

	Rd 2	PP has provided appropriate explanation the similar date has also been verified from the previous verification. PP has also provided Royal Caribbean Cruises Ltd_PPA COD Notice_052020_signed.pdf, a site visit was also conducted during this verification. Therefore date and explanation provided by the PP are found to be appropriate by the assessment team. Therefore, Finding stands closed. CL 2 is closed	
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Rule	Assessment Question	Findings/Comments (CL 3)	Response
VCS Standard, v4.5 Monitoring report template	Ongoing mechanism and its effectiveness in addressing stakeholder concerns	Section 2.12 of MR: In line with VCS standard 3.18.3 and 3.18.4, PP shall demonstrate the procedure for ongoing communication with local stakeholder.	This information has been updated in the MR.
	Rd 2	PP has updated section 2.12 of MR and also during this verification a site visit was also conducted, and two of the stakeholders were also interviewed, the information related to the ongoing local stakeholder consultation was also verified. From the evidences gathered on-site and through the interview, the assessment team verified that there is a	

Rule	Assessment Question	Findings/Comments (CL 3)	Response
		appropriate procedure implemented on site. PP also a document having a details grievance procedure “Stakeholder Grievance Process.pdf”. Therefore, the finding stands closed. CL 3 is closed.	

Rule	Assessment Question	Findings/Comments (CL 4)	Response
VCS Standard, v4.5 Monitoring report template	Difference between estimated and actual ERs	Section 5.4 of MR: PP shall clarify/explain the difference between estimate and actual emission reduction achieved during this MP.	Achieved emission reductions lower than estimated emission reductions due to wind speed variances as well as scheduled maintenance and downtime during this MP.
	Rd 2	PP has provided Monthly service reports for the project, and it has been observed on-site (during onsite audit) that all the turbines are fully functional, the difference between achieved and estimated is due to the variation in the wind speed and scheduled maintenance. Therefore, the finding is closed. CL 4 is closed.	

Rule	Assessment Question	Findings/Comments (CL 5)	Response
VCS Standard, v4.5 Monitoring report template	Evidence/ Records/ Supporting documents	PP needs to submit the evidence/ records/ supporting documents: 1. Calculation Sheets of key parameters a. Emission Reduction Calculations 2. Billing records 3. Invoices 4. Energy meters Calibration certificates/ Meter test records applicable during the monitoring period 5. Planned shut down and break down records 6. Single line diagram 7. Technical specification of WTG on overgeneration capacity 8. Declaration for no double counting of the ERs/ project in other GHG scheme 9. Evidence for ongoing communication with stakeholders and grievances received 10. Photographic evidence: a. Energy Meters along with serial number 11. Previous Monitoring and Verification report	1. Emission Reduction Calculations are included on the Summary tab of the "Reading_facility 5 min monthly data_2022.xlsx" file previously uploaded on 01/05/24. 2. A Monthly Settlement Report.xls file is uploaded to the "Other Documents from Client" section for each month. 3. The monthly invoices are uploaded to the "Other Documents from Client" section for each month. 4. Our Meter Agent provided an email which is uploaded (Meter Calibration Certification.pdf) All available documentation has been uploaded and communications will be reviewed on 3/14/24. 5. Monthly Service reports from Siemens Gamesa are uploaded to the portal. These files are in the naming convention of "Reading _____ 2022 Monthly Report" 6. These have been uploaded to the "Other Documents for Client" section and are titled "RWE_E01-02...pdf" and "RWE_E01-03...pdf" 7. Available information has been uploaded to the portal (Reading Wind WTG.pdf) and additional review will take place on 3/14/24. 8. Declaration letter signed and uploaded to the portal (Certification regarding emissions – 2022.pdf) 9. This is updated in Section 2 of the Monitoring Report 10. The photograph of the Energy Meter is

Rule	Assessment Question	Findings/Comments (CL 5)	Response
			uploaded to the portal and the serial number cited in the meter testing can be seen at the top of the picture (Reading Wind Farm Revenue meter at interconnect.jpg and Reading Meter Testing Addl Info Feb 2024.pdf). 11. Files for 2020 and 2021 have been uploaded (“Reading Wind-2020 Monitoring Report_final v2.pdf” and “VCS MR 1754 01012021-31122021_round1_track.docx”. Please note that the 2021 credits have not been issued and that process is still in progress.
	Rd 2	1. PP has provided emission reduction calculation sheet. Therefore, finding stands closed. 2&3. PP has provided Billing records along with invoices. Therefore, finding is closed. 4. PP has provided calibration records dated 22/6/22, PP shall also provide the calibrations records of the year 2021, if the calibration records are not present, taking a conservative approach PP shall apply a maximum permissible error factor of the instrument to the measured values taken during the period between the scheduled date of calibration and the actual date of calibration in the net generation for the month in which calibration is not available.	Calibration records provided for year 2021.

Rule	Assessment Question	Findings/Comments (CL 5)	Response
		5. PP has provided maintenance as well as shutdown records, It has been verified that all the turbines are completely operational. Therefore, finding is closed. 6. PP has provided single line diagram, therefore, the finding stands closed. 7. PP has provided technical specification document, the same was verified on-site as well. therefore, the finding stands closed. 8. PP has provided the document related to the double counting. It has been verified that project is not registered with any other scheme. Therefore, the finding stands closed. 9. PP has provided the evidence and it has been verified that there are no grievances received from the stakeholders 10. PP has provided the photographic evidence of the meter mentioning the meter installed. 11. Previous verification is now on the VCS portal. Therefore, Finding stands closed.	
	Rd 3	PP has provided the calibration records for year 2021, therefore, now entire MP is under calibration. The record submitted is found to be satisfactory hence the finding stands closed.	

Rule	Assessment Question	Findings/Comments (CL 5)	Response
		CL 05 Closed.	

Rule	Assessment Question	Findings/Comments (CL 6)	Response
VCS Standard, v4.5 Monitoring report template	Other entities involved in the project	Section 2.3.5: MR mentions, "Landowners are compensated as described in their leases." PD shall provide evidence substantiating the same.	Each landowner has a lease agreement with Southern Power that outlines how they are compensated. These files are confidential and will not be shared.
	Rd 2	As for the current project Site visit was conducted and the information related to this was also cross checked by interview onsite. There has been proper documentation regarding this and the contract that has been signed is confidential document by the PP. Therefore, the finding stands closed. CL 6 is closed.	

Rule	Assessment Question	Findings/Comments (CAR 1)	Developer Response
VCS Standard, v4.5 Monitoring report	Weblinks in the report & Template Guidelines	PP shall revise the weblinks that are present in the Monitoring report as they are found to be broken. In section 2.1.4 of MR, In accordance with	This has been updated in the MR. <u>Company Values Southern Company</u>

Rule	Assessment Question	Findings/Comments (CAR 1)	Developer Response
template		template guidelines, “Where no grievances were raised, indicate this with NA and demonstrate that the procedure is easily accessible to stakeholders for ongoing consultation.” PP shall explain the procedure for grievance redressal for local stakeholders.	
	Rd 2	PP has updated the links mentioned and also provided the grievance redressal process for local stakeholders. The assessment team has verified the details. Therefore, the finding stands closed. CAR 1 is closed.	

Rule	Assessment Question	Findings/Comments (CAR 2)	Developer Response
VCS Standard, v4.5 Monitoring report template	FAR from previous verification report dated 20th feb 2024	FAR 1 Emission Factors (EF) for fuel usage type: - EF for fuel type code WDS is inconsistent with the source mentioned by the proponent. - Emission factors for fuel type codes BQL,	Reading Grid Data Calculations – Final validation has been submitted to the assessment team.

Rule	Assessment Question	Findings/Comments (CAR 2)	Developer Response
		OBL, OBS, OG, SGP, SLW, and WDL are excluded by the proponent stating that the information was unknown at the time; however, when IESC reviewed the available information from 2017, relevant emissions factors were found for those fuel codes and should have been included in the EF calculations (Data source: The Emissions and Generation Resource Integrated Database, EPA, February 2017). FAR 2: Operating Margin Calculation The list of plants the proponent considered for the operating margin calculation concurs with the plants that IESC identified for all three years (2014, 2015, and 2016). However, the emissions recalculated by IESC for some of the plants differ, even with the use of the proponent's emission factor for each fuel type: In 2014: A total of 60 plants contributed to a difference of 322,946,757.4 t CO₂. In 2015: A total of 61 plants contributed to a difference of 9,062,025.9 t CO₂.	

Rule	Assessment Question	Findings/Comments (CAR 2)	Developer Response
		In 2016: A total of 55 plants contributed to a difference of 9,819,542.5 t CO₂. The reported value of the Simple OM was 0.852 t CO₂/MWh whereas IESC's recalculated value was 0.803 t CO₂/MWh FAR 3: Built Margin Calculation The plant 'St Joseph Sanitary Landfill Gas Collection and Control System' with proponent 'Kansas City Power and Light Greater Missouri' was not excluded in the Set Sample (SET≥20 percent) as per the TOOL07 (Section 6.5, 75.b) since the plant is a registered VCS project. The inclusion of the plant mentioned above in the proponent's calculation affects the net generation of all the SPP plants (Regional Net Gen). Although the methodology to select the set of power plants (SET≥20 percent) for the Built Margin calculation is as per TOOL07 (Section 6.5, 75), IESC found the recalculated SET≥20 percent list of plants to differ. The Proponent considered	

Rule	Assessment Question	Findings/Comments (CAR 2)	Developer Response
		150 plants in the calculation of the Built Margin. However, IESC found 32 of the plants included, should have been excluded, while 29 plants that were excluded, should have been included. The reported value of the BM was 0.151 t CO ₂ /MWh whereas IESC's recalculated value was 0.313 t CO ₂ /MWh.	
	Rd 2	There are three FARs raised by the VVB that conducted the 2 nd Verification. During the current verification i.e., 3 rd verification, the assessment has gone through the details of each FAR. All three FARs are interconnected in nature towards the Operating Margin, Build Margin and Combined Margin related assumptions and calculations for determining the emission factor. The assessment team has reviewed the emission factor for fuel type code WDS in the validated Combined Margin calculation ^{/26/} and found it clearly mentioned. Furthermore, Emission factors for fuel type codes BQL, OBL, OBS, OG, SGP, SLW, and WDL are included in the Reading Grid Data Calculations excel sheet ^{/26/} . The validation activities were already ongoing in the year 2017 and the validation team had gone	

Rule	Assessment Question	Findings/Comments (CAR 2)	Developer Response
		through the latest available information to validate the rationale of assumptions and the subsequent calculations for determining the emission factor value which was fixed ex-ante. Additionally, the Combined Margin value arrived through the calculations performed by the verification assessment team for the 2nd monitoring period is on the higher side of the fixed ex-ante value of emission factor assessed during the validation^{/6/} therefore the fixed ex-ante value of the combined margin is conservative and hence accepted. This FAR is therefore not applicable and no change in the emission factor calculation has been performed. CAR 1 is closed.	

Rule	Assessment Question	Findings/Comments (CAR 3)	Developer Response
VCS Standard, v4.5	Emission reduction calculation sheet	PP shall round down the values used for the calculation of emission reduction	The updated Emissions Reduction Calculations spreadsheet (Emission Reduction Calculations_Round2_updated.xlsx) has been updated to reflect rounding down each month. Additionally, the numbers in the MR have been updated to match this spreadsheet.

Rule	Assessment Question	Findings/Comments (CAR 3)	Developer Response
	Rd 2	PP has rounded down the values in the ER calculation sheet. Therefore, the finding stands closed. CAR 3 Closed.	

APPENDIX 4: SITE VISIT PHOTOGRAPHS



APPENDIX 5: 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