



**Verified Carbon
Standard**

WIND POWER PROJECT BY GREEN INFRA WIND POWER GENERATION LIMITED



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Summary:

• A description of the verification of the project

SGS India Private Limited has been contracted ^{/16/} by “Green Infra Wind Power Generation Limited” to undertake 7th verification for the greenhouse gas (GHG) emission reductions reported from “Wind Power Project by Green Infra Wind Power Generation Limited,” for the monitoring period 01-May-2024 to 31-October-2024 (both days included) ^{/01/} under the first crediting period 12-August-2016 to 11-August-2026 (both days included), in line with the relevant requirements of VCS Standard, v4.7 ^{/B01/}.

The verification is based on the desk review of the Monitoring report ^{/01/}, supporting emission reduction calculation spread sheet ^{/02/}, registered VCS Joint PD & MR ^{/03/}, previously verified monitoring reports ^{/03/}, corresponding validation and verification reports ^{/03/}, and other relevant supporting documents (referred in appendix 2 of this report) made available to the verification team by the project proponent, accompanied by onsite inspection and interviews.

The project generates clean electricity by harnessing renewable wind energy in Harappanahalli Taluk, Davanagere District, Karnataka, India. It involves the installation of 18 Wind Turbine Generators (WTGs), each with an individual capacity of 2 MW, and a total combined capacity of 36 MW. The project converts potential energy of the wind into electricity, which is sold to Group Captive consumers through the Indian grid. The project activity is a non-grouped project which employs CDM methodology: ACM0002 version 18.1 ^{/B02/}.

The project activity has been operational since commissioning (12-August-2016) ^{/04/} and during the 7th monitoring period i.e., from 01-May-2024 to 31-October-2024 (both days included), it has generated 49,893 MWh net electricity, thereby resulting in emission reductions of 48,161 tCO₂e.

• Purpose of verification

The purpose of the verification is to establish that:

- The project activity has been implemented and operated in accordance with the registered VCS Joint PD & MR ^{/03/}, ensuring all the physical features (technology, project equipment, monitoring/ metering systems) are in place.

- Monitoring report ^{/01/} and other supporting documents are complete and accurate.
- Actual monitoring systems and procedures conforms with the requirements of the approved monitoring plan^{/03/} and the applied methodology^{/B02/}.
- The data is recorded and stored as per the monitoring methodology^{/B02/} and registered monitoring plan^{/03/}.
- The project complies with relevant VCS requirements (VCS Standard version 4.7, VCS program guide, relevant decisions, clarifications, and guidance from VCS associations).

- **The scope of the verification is:**

To verify the project implementation and operation with respect to the registered VCS Joint PD & MR ^{/03/}.

To verify the implemented monitoring plan with the registered VCS Joint PD & MR ^{/03/} and applied baseline and monitoring methodology ^{/B02/}.

To verify that the actual monitoring systems and procedures are in compliance with the monitoring systems and procedures described in the monitoring plan^{/03/}.

To evaluate the GHG emission reduction data and express a conclusion with a reasonable level of assurance about whether the reported GHG emission reduction data is free from material misstatement.

To verify that reported GHG emission data is sufficiently supported by evidence. The verification shall ensure that the reported emission reductions are complete and accurate to be certified.

The verification shall ensure that the reported emission reductions are complete and accurate to be certified.

The scope of the verification is the independent and objective review and ex post determination of the monitored reductions in GHG emission by the project activity. The verification is based on the validated and registered VCS Joint PD & MR and the monitoring report^{/01/}. The project is assessed against the requirements of the VCS Standard version 4.7.

SGS has, based on the recommendations in the Validation and Verification Manual^{/B01/}, employed a risk-based approach in the verification, focusing on the identification of significant reporting risks and the reliability of project monitoring.

Due professional care has been exercised and ethical conduct has been followed by the assessment team during the verification process. The verification report is a fair presentation of the verification activity.

The verification is not meant to provide any consulting towards the Client. However, stated requests for clarifications and/or corrective actions may provide input for improvement of the project design.

- **The method and criteria used for verification:**

a) Desk review, involving:

(i) Review of the data and information presented to verify their completeness.

(ii) Review of the monitoring plan and monitoring methodology ^{/B02/}, paying particular attention to the frequency of measurements, the quality of metering equipment including calibration requirements, and the quality assurance and quality control procedures.

(iii) Evaluation of data management and the quality assurance and quality control system in the context of their influence on the generation and reporting of emission reductions.

b) Onsite assessment involving but not limited to:

(i) Assessment of the implementation and operation of the proposed VCS project activity as per the registered VCS Joint PD & MR ^{/03/}.

(ii) Validation and Verification of implemented monitoring plans per the VCS Joint PD & MR^{/03/} and applied baseline and monitoring methodology^{/B02/}.

(iii) Review of information flows for generating, aggregating, and reporting the monitoring parameters.

(iv) Interview with relevant personnel to confirm that the operational and data collection procedures are implemented in accordance with the monitoring plan in the VCS JPD & MR ^{/03/}.

(v) A cross-check between information provided in the monitoring report and data from other sources such as inventories, purchase records, or similar data sources.

(vi) A check of the monitoring equipment including calibration performance and observations of monitoring practices against the requirements of the VCS Joint PD & MR ^{/03/} and the selected methodology ^{/B02/}.

(vii) Review of calculations and assumptions made in determining the GHG data and emission reductions.

(viii) 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.

- **The number of findings raised during verification:**

A risk-based approach has been followed to perform this verification. During the course of verification, a total of 02 Corrective Action Requests (CARs), 05 Clarifications (CLs) and 00 Forward Action Requests (FARs) were raised.

All the raised findings are successfully resolved by the PP.

- **Any uncertainties associated with the verification:**

The VCS MR ^{/01/}, emissions reduction calculations ^{/02/} along with the supporting documents provided are considered to be in line with all the VCS requirements ^{/B01/}. The verification team has detected no further uncertainties or quality restriction.

- **Summary of the verification opinion:**

In SGS India Private Limited's opinion, the emission reductions reported for the "Wind Power Project by Green Infra Wind Power Generation Limited" in the monitoring report are checked. SGS India Private Limited is therefore able to certify that the emission reductions from the "Wind Power Project by Green Infra Wind Power Generation Limited" during the 7th monitoring period, from 01-May-2024 to 31-October-2024 (both days included), is achieved emission reduction of 48,161 tCO₂e.

SGS India Private Limited does not assume any responsibility towards the issuance and utilization of VCUs hereby verified and certified. Request for issuance of VCUs shall be made by the project proponent to the Verra Registry based on the requirements set out under the most recent version of the VCS Program Guidelines Diagram 2 §4.0 on VCS Registration. The verification of reported emission reductions is based on the information made available to SGS India Private Limited and the engagement conditions detailed in this report. Hence, SGS India Private Limited cannot be held liable by any party for decisions made or not made based on this report.

CONTENTS

1	INTRODUCTION	8
1.1	Objective.....	8
1.2	Scope and Criteria	8
1.3	Level of Assurance.....	10
1.4	Summary Description of the Project	10
2	VERIFICATION PROCESS	11
2.1	Method and Criteria.....	11
2.2	Document Review	13
2.3	Interviews.....	18
2.4	Site Visits.....	20
2.5	Resolution of Findings	23
2.6	Eligibility for Validation Activities	24
3	VALIDATION FINDINGS	24
3.1	Methodology Deviations.....	24
3.2	Project Description Deviations.....	25
3.3	New Project Activity Instances in Grouped Projects.....	26
3.4	Baseline Reassessment	26
4	VERIFICATION FINDINGS.....	26
4.1	Project Details	26
4.2	Safeguards and Stakeholder Engagement	33
4.3	Accuracy of Reduction and Removal Calculations.....	47
4.4	Quality of Evidence to Determine Reductions and Removals.....	52
4.5	Non-Permanence Risk Analysis.....	53
5	VERIFICATION OPINION.....	54
5.1	Verification Summary	54
5.2	Verification Conclusion	55
5.3	Ex-ante vs Ex-post ERR Comparison	55
	APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION	57
	APPENDIX 2: REFERENCES	58
	APPENDIX 3: ABBREVIATIONS.....	59

APPENDIX 4: CALIBRATION DETAILS	60
APPENDIX 5: FINDING LOG.....	61

1 INTRODUCTION

1.1 Objective

SGS India Private Limited (SGS) has been contracted ^{/16/} by Green Infra Wind Power Generation Limited, the Project Proponent (PP), to undertake the 7th verification of the VCS Project “Wind Power Project by Green Infra Wind Power Generation Limited” at Harappanahalli Taluk, Davanagere District, Karnataka state of India, VCS ID 1776, for the monitoring period 01-May-2024 to 31-October-2024 (inclusive of both dates), under the crediting period from 12-August-2016 to 11-August-2026 (both days included), as per monitoring report version 1.0 dated 09-November-2024, with regard to the relevant requirements of VCS Standard, v4.7 ^{/B01/}. The VCS projects must undergo an independent third-party verification and certification of emission reductions as the basis for issuance of Verified Carbon Units (VCUs). Through the verification activities, it is to be confirmed that:

- The project is implemented as described in the VCS Joint PD& MR ^{/03/}.
- The monitoring system is implemented and fully functional to generate emission reductions without any double counting; and
- The data reported are accurate, complete, consistent, transparent, and free of material error or omission by checking the monitoring records and the emissions reductions calculation.

The verification followed the requirements of the current version of the VCS Standard Version 4.7 and VCS program guide (version 4.4) ^{/B01/} to ensure the quality and consistency of the verification work and the report.

1.2 Scope and Criteria

The verification of this project is based on the Monitoring Report^{/01/} for the 7th monitoring period 01-May-2024 to 31-October-2024 (inclusive of both dates), registered VCS Joint PD & MR ^{/03/}, Emission reduction calculation spreadsheet ^{/02/}, supporting documents made available to the verifier ^{/01/} to ^{/21/}, and information collected through performing onsite visit and interviews. Furthermore, publicly available information was considered as far as available and required.

SGS India Private Limited has employed a risk-based approach in the verification, focusing on the identification of significant risks and reliability of project monitoring and generation of emission reductions.

The verification is carried out on the basis of the following requirements, applicable for this project activity:

- VCS Standard, v4.7 ^{/B01/}
- VCS Program Guide, v4.4 ^{/B01/}
- CDM Methodology: ACM0002, “Grid-connected electricity generation from renewable sources,” Version 18.1 ^{/B02/}
- Methodological Tool 07: Tool to calculate the emission factor for an electricity system Version 6.0 ^{/B03/}.
- Methodological Tool 01: Tool for the demonstration and assessment of additionality Version 7.0 ^{/B03/}.
- Other relevant rules, including the host country legislation.

. The scope of this verification, by independent checking of objective evidence, is as follows:

- To verify that the project is implemented as described in the registered VCS Joint PD & MR ^{/03/}.
- To assess the project's compliance with other relevant rules, including the host country legislation.
- To confirm that the monitoring system is implemented and fully functional to generate Verified Carbon Units (VCUs) without any double counting.
- To establish that the data reported are accurate, complete, consistent, transparent, and free of material error or omission by checking the monitoring records and the emissions reduction calculation.
- To evaluate the GHG emission reduction data and express a conclusion with a reasonable level of assurance about whether the reported GHG emission reduction data is free from material misstatement.
- To verify that reported GHG emission data is sufficiently supported by evidence.
- The verification shall ensure that the reported emission reductions are complete and accurate in order to be certified.

Method and Criteria Used for Verification

The method and criteria used for verification consisted of the following phases:

- Completeness check and desk review (including data verification to ensure the accuracy and reliability of the information. This involved cross-referencing data points against primary sources, checking for inconsistencies, and ensuring the completeness of the available data)
- On-site visit, interviews of the monitoring personnel and stakeholders.
- Resolution of outstanding issues and issuance of the final verification report and applicable VCS Verification Deed of Representation.

SGS India Private Limited conducts all its work under strict rules to safeguard impartiality and ensure the independence of the verification team. The verification team does not provide any consulting or recommendations to the client. However, stated requests for clarifications and/or corrective actions may provide insight for improving project performance.

1.3 Level of Assurance

The verification report is based on the Monitoring report ^{/01/}, emission reduction spreadsheet ^{/02/}, registered VCS Joint PD & MR ^{/03/}, supporting documents ^{/01/-/21/} made available to SGS India Private Limited, and information collected through performing on-site visit and interviews.

The verification has been planned and organized to achieve a:

☒ Reasonable level of assurance as per VCS Standard (v4.7)

☐ Limited level of assurance

The threshold for quantitative materiality with respect to the aggregate of errors, omissions, and misrepresentations, relative to the total reported GHG emission reductions and/or removals, was limited to five percent, as required by section 4.1.10 of the VCS Standard version 4.7 ^{/B01/}.

1.4 Summary Description of the Project

The project activity involves renewable electricity generation by Wind Turbine Generators (WTGs) and supplying the generated electricity to Group Captive Consumers through the Indian Grid. The project being a renewable energy generation activity, leads to the removal of fossil fuel-dominated electricity. The project activity results in reductions of greenhouse gas (GHG) emissions that are real, measurable, and verifiable and also plays a beneficial role in the mitigation of climate change.

The project activity consists of 18 WTGs (2 MW capacity each), making the total installed capacity to be 36 MW in the district of Davanagere in Karnataka State, India. The WTGs are of Gamesa

make G114-2.0 MW which was confirmed during the site visit. The Project activity has been commissioned on 12-August-2016 as verified through the commissioning certificate issued by Karnataka Power Transmission Corporation Limited ^{/04/}. The location of the project WTGs was verified through Google Earth, during onsite visit and found consistent with the data provided in the MR ^{/01/}. The same was verified against the registered Joint VCS PD&MR ^{/03/} and commissioning certificate ^{/04/}. It was confirmed (through on-site visit, interviews and desk review) that the project activity has been operational since commissioning (12-August-2016) and during the 7th monitoring period (01-May-2024 to 31-October-2024), net electricity generated is 49,893 MWh, thereby resulting in emission reductions of 48,161 tCO₂e.

The verification team has physically verified the equipment installed and SCADA monitoring system during the site visit. Based on the assessment of the documents, the verification team can confirm that the project activity is fully functional and implemented as described in the registered VCS Joint PD&MR ^{/03/}.

During the onsite audit, location and all the technical aspects of the project activity (equipment, serial no., type, date of calibration, etc.) mentioned in the MR have been verified. The same was also cross-checked during the desk review of technical specifications, single line diagram ^{/15/}, JMRs^{/05/}, invoices^{/05/}, meter location, commissioning certificate^{/04/}, Power Purchase Agreement^{/07/}, shutdown/breakdown records^{/20/}, employment records^{/12/}, review of generation data onsite, and calibration certificates ^{/08/} for meters.

Findings: CAR 01, CL 03 and CL 04 were raised and successfully closed. Refer to appendix 5 for further details.

2 VERIFICATION PROCESS

2.1 Method and Criteria

The verification conducted by SGS India Private Limited follows a comprehensive approach, consisting of three key phases: completeness check and desk review (including data verification), onsite assessment, and resolution of findings leading to the final verification report. This approach ensures compliance with the requirements of the VCS Standard v4.7, the registered VCS Joint Project Document (JPD) and Monitoring Report (MR), and the applicable monitoring methodology^{/B02/}.

The process begins with a thorough desk review of all relevant project documents. This includes the project design, validation report, monitoring plan, monitoring report, previously verified documents and the methodology registered for the project (in this case, ACM0002, version 18.1). Specific attention is given to the frequency of measurements, the quality of metering equipment, calibration records, and the implementation of quality assurance and quality control (QA/QC) procedures. The completeness check ensures that the information presented is accurate, transparent, and consistent with the VCS requirements.

Following the desk review, an onsite assessment is conducted to physically verify the project implementation and operational status. This involves inspecting the wind turbines, the SCADA monitoring system, and other relevant equipment to ensure they are functioning as described in the project documentation. The onsite assessment also includes interviews with project personnel (monitoring team) to confirm that data collection and monitoring procedures are being carried out according to the registered VCS Joint PD and MR. Information flows for data generation, aggregation, and reporting are reviewed, and cross-checks are performed against invoices, and other supporting documentation to ensure the accuracy of the reported emission reductions.

The verification team assesses the calculation of emission reductions to confirm that the methodologies and assumptions used are appropriate and that the results are free from material errors. QA/QC procedures are also reviewed to ensure they are implemented in line with the monitoring plan and methodology^{/B02/} requirements.

A risk-based approach underpins the entire verification process. The verification team identifies potential risks to data integrity and focuses on these areas during the review and onsite assessment. The verification protocol, developed during the desk review, serves as a tool to record observations, identify any non-conformities, and track the resolution of findings. This protocol ensures transparency and consistency throughout the verification process.

Once the desk review and onsite assessment are complete, any issues identified are addressed through a process of corrective action requests (CARs), clarification requests (CLs) and forward action requests (FARs). The project proponent is given an opportunity to respond to these findings and provide additional documentation or clarifications. The verification team reviews these responses and, once all issues are resolved, finalizes the verification report. This report includes a summary of the findings and the verification opinion, which provides a reasonable level of assurance that the reported greenhouse gas emission reductions are accurate and complete.

Verification Schedule and Key Milestones

Milestone Description	Date	Description
Contract Signing with VVB	30-October-2024	Agreement to undertake verification.
Pre-Verification Document Review	6-December-2024	Initial review of submitted documents and evidence-gathering plan preparation.
Desk Review	9-December-2024	Detailed review of monitoring report and supporting documents.
Kick-off Meeting	10-December-2024	Discuss verification scope, methodology, and timelines with project proponent.
Site Visit	10-December-2024	Onsite assessment, physical verification, and interviews with project staff, stakeholders.
Findings issuance	16-December-2024	Communication of findings to client post site visit
Initial Draft report	23-December-2024	Preparation of draft report
Closure of findings	10-January-2025	VVB reviews responses and closes findings if acceptable.
Draft Verification Report	11-January-2025	Finalization of draft report for submission to technical reviewer post closure of findings.
Technical Review (Internal)	13-January-2025	Independent technical review of verification report.
Final Verification Report Issuance	16-May-2025	Final verification report submission to the client.

2.2 Document Review

The verification conducted by SGS India Private Limited was performed as a comprehensive audit to ensure the “Wind Power Project by Green Infra Wind Power Generation Limited” met all the relevant requirements under the VCS Standard v4.7^{/B01/} and the applicable methodology ACM0002 v18.1^{/B02/}. The audit process involved a detailed review of the project description^{/03/}, monitoring report^{/01/}, and supporting documents^{/01/-/21/}. This review was cross-checked and compared with the stated requirements to ensure completeness, accuracy, and compliance.

Risk Assessment

To ensure complete, transparent, and timely execution of the verification task, the Lead Assessor has planned the complete sequence of events necessary to arrive at a substantiated final verification

opinion.

Step 1- Identification of Materiality threshold

Threshold (as agreed with the client or prescribed by applicable GHG program)	Related to
5 %	Emission reductions or removals for project activities achieving a total emission reduction or removal equal to or less than 300,000 tonnes of carbon dioxide equivalent per year.

Step 2- Identification of risks, their level, and assessment

Based on risk assessment, the verification has been planned in line with the most recent applicable version of the guideline: “Application of materiality in verifications” CDM-EB69-A06-GUID, version 02.0. Risk assessment has been used in developing the verification and evidence-gathering plans. Any input into the risk assessment shall be recorded.

The risk assessment output may address how the verification is planned with respect to the following:

- GHG emissions impact
- boundaries
- data management details
- management controls

No.	Risk that could lead to material errors, omissions or misstatements	Assessment of the potential risk		Response to the risk in verification plan and/or sampling plan
		Risk level	Justification	
1.	Incorrect data collection	Low	The quantity of electricity generated by the project activity is measured continuously using energy meters. The meters are calibrated and	Monthly reported values (in the ER sheet) for export to the grid, import from the grid and transmission losses were compared with the values of Joint Meter Readings (Form-B)

			of high accuracy class. Hence, risk of incorrect data is very low.	and found to be correctly reported. Further, invoices were used as a cross check for the reported values. The accuracy of the energy meters is 0.2s as verified on site. Further, the meters (see appendix 4 of this report for calibration details), are calibrated and maintained by the state utility as per their own schedule, and this frequency of meter calibration is not within the control of the project proponent, however, calibration was found to be conducted as per the frequency defined in the Joint PD and MR^{/03/}. The calibration certificates were verified, and no calibration gap was observed during the monitoring period. CL01 and CL 02 were raised and successfully closed. Refer appendix 5 for further details.
2.	Possible human error during transfer of data	Low	Error in transfer of data from JMR to ER spreadsheet and from ER spreadsheet to MR	Verification team checked JMRs and invoices during site visit and compared them with ER sheet. Inconsistent data for the month of August was highlighted through CL 01(successfully closed). Further, MR was checked to

				ensure that there are no inconsistencies with the data provided in the ER spreadsheet.
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Project Description Review

The verification team started by examining the registered Joint PD & MR^{/03/} to understand the key parameters and design of the project. This included reviewing:

- The total installed capacity of 36 MW generated by 18 wind turbines of 2 MW each.
- The geographical location and technical specifications of the turbines.
- The intended data collection procedures, metering equipment, calibration procedures and QA/QC measures.

The monitoring report was compared with the registered monitoring plan^{/03/} to ensure the project had been implemented as initially designed and registered.

Monitoring Report Review

The monitoring report (MR) covering the period 01-May-2024 to 31-October-2024 (both days included) was assessed to verify the reported emission reductions. The MR provided details of:

- Electricity generated by the wind turbines.
- Data collection processes and frequency of measurements.
- Calibration records and QA/QC procedures.

The data in the MR was scrutinized for completeness, accuracy, and consistency with the requirements of the VCS Standard version 4.7^{/B01/} and the registered methodology ACM0002 v18.1^{/B02/}.

Cross-Checking with Supporting Documents

To verify the information in the MR, the verification team cross-checked it against various supporting documents, including:

- Calibration Certificates: Ensuring the metering equipment was calibrated within the specified timeframes.
- Commissioning Certificates: Verifying the operational start date of the wind turbines.
- SCADA System Logs: Confirming the electricity generation data recorded by the monitoring system.

- QA/QC Records: Reviewing procedures to ensure quality assurance and control measures were followed.
- Purchase Records: Cross-referencing equipment and operational data to verify authenticity and accuracy.
- Employment Records
- Waste Handling records: Form 10 “Manifest for hazardous and other waste”^{/21/} was witnessed during site visit which contains information as follows:
 - ✓ Sender: Green Infra Wind Power Generation Ltd.
 - ✓ Address: 220/35 kV PSS SF No. 46/2, Mallekattai Village, Kasaba village, Nedgunda – PO, A&H, Karnataka - 553131.
 - ✓ Receiver: KarRecycle Center LLP
 - ✓ Address: #114C, 1st Cross, 5th Main, Yeshwanthpur Industrial Area, Tumkur Road, Bangalore - 560022
 - ✓ Waste Description: Used cotton waste.
 - ✓ Total Quantity: 3910 Kg.
 - ✓ Physical Form: Semi Solid.

Transporter Details:

- ✓ Vehicle Type: Truck/Tanker/Special Vehicle.
- ✓ Vehicle Registration No.: KA 02 AE 7837.
- ✓ Transporter’s Registration No.: PCB/VMC/611/HMW(2016)/2019-20/669.
- ✓ Date of Receipt: 02/09/2024.

Onsite Assessment

The onsite visit conducted on 10-December-2024 allowed the verification team to physically inspect the project site, ensuring that:

- Wind turbines were installed and operational as described.
- The SCADA monitoring system was functioning properly.
- Data collection processes were being implemented as per the monitoring plan.
- Interviews with project personnel confirmed adherence to operational and monitoring procedures.

Comparison with Stated Requirements

- All reviewed and cross-checked data were compared against the relevant requirements, including:
- VCS Standard v4.7 for project implementation and monitoring.
- ACM0002 v18.1 for grid-connected renewable energy generation methodologies.
- QA/QC Procedures specified in the monitoring plan and the VCS Joint PD & MR^{/03/}.

Identification of Findings

Any discrepancies or non-conformities identified during the review and onsite assessment were addressed through Corrective Action Requests (CARs) and Clarification Requests (CLs), referred in appendix 5 of this report. The project proponent provided responses and additional documentation to resolve these findings, ensuring full compliance.

Resolution and Final Verification

Once all findings were resolved, the verification team finalized the verification report. The report concluded that the project's reported emission reductions of **48,161 tCO₂e** for the monitoring period were accurate, complete, and free from material misstatements.

Conclusion

The verification was performed as a meticulous audit that involved an in-depth review, cross-checking, and comparison of the project description, monitoring report, and supporting documents. This ensured that the project adhered to the VCS Standard^{/B01/} and the applicable methodology^{/B02/}, providing a reasonable level of assurance for the reported greenhouse gas emission reductions.

This comprehensive approach ensures the integrity and credibility of the verified emission reductions.

2.3 Interviews

The table below describes the on-site interview process and further identifies personnel, including their roles, who were interviewed and/or provided information additional to that provided in the Monitoring Report^{/01/} and any supporting documents.

SR. No.	Date	Name & Role	Organization	Topic	Interviewer
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/01/	10-December-2024	S.R. Shankar (DGM)	Green Infra (PP)	- Implementation and operation of project activity - Checking of monitoring plan/system - Visit to WTGs to confirm: - Geographic Location - Operational Status - Technical Specifications - Data management and reporting - Management Structure with Roles and Responsibilities - Calibration of monitoring equipment - Review of monitored data and ER calculations. - QA/QC procedures - qualification and training of monitoring personnel - Sustainable development contributions - Safeguards, grievance mechanism and ongoing stakeholder consultations	Shikha Sharma (Lead Assessor, Technical Expert) Siddhant Bankar (Assessor, Technical Expert)
/02/		Satish Yashwant R. (QHSE)			
/03/		Surajit Kaiu (Sr. Executive/O&M)			
/04/		Santhil Kumar. J (SM/O&M)			
/05/		Santosha kumar (Sr. Executive)			
/06/		Vijay Shankar (Project team)			
/07/	10-December-2024	Prakash Huliappnaura	Guard /Stakeholder	- Stakeholder Consultation and communication - Impact on rights - Grievance Mechanism - Resolution of Issues - Livelihood Impact - Environmental Concerns	Shikha Sharma (Lead Assessor, Technical Expert) Siddhant Bankar
/08/		Ajay V	Guard /Stakeholder		
/09/		Ajjappa	Villager/Stakeholder		

/10/		Ananda G	Villager/Stakeholder	• Social Impact • Fair Practices • Overall Perception	(Assessor, Technical Expert)
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2.4 Site Visits

The site visit for the verification of the Wind Power Project by Green Infra Wind Power Generation Limited was conducted by SGS India Private Limited on 10-December-2024. The purpose of the site visit was to gather additional evidence to ensure the project's implementation, monitoring systems, and reported data complied with the requirements of the registered VCS Joint PD & MR ^{/03/} and the applicable methodology ACM0002 v18.1^{/B02/}.

Prior to the site visit, verification team applied a sampling approach for sample size determination in accordance with the CDM "Guidelines for Sampling and Surveys for CDM Project Activities and Programmes of Activities" (CDM-EB67-A06-GUID)^{/B07/}. The sample size calculator, as referenced in Appendix 6 of the standard, was used to determine the required sample size for verification purpose.

Verification team employed simple random sampling for estimating a mean parameter (since all turbines were identical with 2 MW capacity), as outlined in paragraph 26 of the sampling standard ^{/B07/}, ensuring compliance with the paragraph 27^{/B07/} of the sampling standard by choosing 95/5 as confidence/precision criteria.

The formula used to calculate the sample size (n) for determining a mean parameter using a simple random sampling (SRS) approach is derived from the precision via confidence interval method and is given by the sample size calculator as per the below snapshot:

Sample Size Determination for a Mean Parameter	confidence/precision criterion
Survey design: Simple random sampling	95/5
Calculation method: Precision via confidence interval	

Instruction for using this calculator	
Input information in cells coloured in orange	
Outputs are displayed in cells coloured in green	

Input	Value	Notes
Expected mean	0.95	
Expected standard deviation	0.05	
Confidence level	95%	e.g. for 90% enter 90
z multiplier	1.960	determined by confidence level
Relative precision	5%	e.g. for 10% enter 10
Population size, N	18	
Predicted sample size, n	4	rounded up to nearest integer

This sampling approach aligns with CDM requirements^{/B07/} for mean parameter estimation and ensures methodological rigor in data collection for verification purpose.

While the original sampling plan called for inspecting 4 WTGs based on a 95/05 confidence level, an additional WTG was inspected to ensure a more thorough assessment and to account for potential variability within the population. This decision was made to enhance the accuracy of the findings and provide a more robust verification of the project's overall compliance.

Verification team randomly selected 5 WTGs in total fulfilling above requirements. The details are as follows:

Sample No.	WTGs
1	WTG – 03
2	WTG - 04
3	WTG – 07
4	WTG – 10
5	WTG – 18

The verification team conducted a comprehensive assessment that included physical inspection (of sampled WTGs, substation), data verification, and interviews with project personnel and stakeholders. During the site visit, the verification team inspected the sampled WTGs, each with a

capacity of 2 MW, located in Harappanahalli Taluk, Davanagere District, Karnataka State, India. The SCADA monitoring system and shutdown/breakdown records were reviewed to ensure the project activity was functioning correctly and accurately capturing data on electricity generation. Calibration records for the metering equipment were checked to confirm that all measurements were accurate and complied with the monitoring plan requirements.

The site visits also included detailed interviews with key personnel involved in the project's operations and data management. These interviews were conducted to verify the implementation of operational and data collection procedures. Personnel interviewed provided information on general project design and data management processes, training activities and operators elaborated on the operational aspects of the WTGs and technical operations.

The verification team cross-checked the data recorded in the monitoring report with Automatic Meter Readings, Joint Meter Reports (Form-B), invoices, and maintenance logs to confirm the consistency and accuracy of the reported information. The implementation of QA/QC procedures was assessed to ensure that any potential errors or omissions in the data collection process were identified and corrected.

The rationale for conducting the site visit was to physically verify the project's infrastructure, assess the operational status of the wind turbines, and validate that data collection processes were implemented as described in the monitoring plan. This was essential to ensure that the reported greenhouse gas emission reductions were accurate, complete, and free from material misstatements.

Site visit took place on 10-December-2024 after the end of the monitoring period, evidence-gathering activities were carried out to maintain a reasonable level of assurance. These activities included follow-up submissions of updated monitoring data and supporting documentation to cover the monitoring period. The verification team conducted a desk review of all data to confirm its accuracy and consistency with the observations made during the site visit.

By integrating physical inspections, interviews, and cross-checking of data with documented evidence, the verification team ensured that all aspects of the project's implementation and monitoring adhered to the VCS Standard version 4.7 ^{/B01/} and applicable methodology^{/B02/}. This comprehensive approach provided a reasonable level of assurance that the reported emission reductions of 48,161 tCO₂e for the monitoring period from 01-May-2024 to 31-October-2024 (both days included) were valid and credible.

2.5 Resolution of Findings

During the verification conducted by SGS India Private Limited, a systematic process was followed to identify, document, and resolve any findings raised during the verification. The findings included Corrective Action Requests (CARs) and Clarification Requests (CLs). No Forward Action Requests (FARs) were raised during the verification. This process ensured that any discrepancies, non-conformities, or areas lacking transparency in the project's monitoring and reporting were addressed effectively.

Identification of Findings:

Findings were identified during the desk review, onsite assessment, and review of supporting documents. These findings were categorized as:

Clarification Requests (CLs): Issues where project reporting lacked transparency or additional information was needed to determine if a material discrepancy was present.

Corrective Action Requests (CARs): Issues where a material discrepancy or non-conformance was identified that required corrective action from the project proponent.

Documentation of Findings:

Each finding was documented detailing the issue (refer appendix 5 of the report), the section of the VCS Standard or methodology in question, and the evidence leading to the finding.

Communication to Project Proponent:

The findings were communicated to the project proponent, who was requested to provide additional information, clarifications, or corrective actions to address the identified issues.

Response and Evidence Submission:

The project proponent submitted responses along with supporting evidence to resolve the findings. This included revised monitoring reports, updated data, and additional documentation to address the concerns raised.

Review of Responses:

The verification team reviewed the responses and supporting evidence to determine if the findings had been adequately resolved. If necessary, follow-up discussions or additional documentation were requested.

Final Resolution and Conclusion:

Once the findings were satisfactorily resolved, the verification team documented the final conclusions, including any changes made to the project documents. The verification report included a summary of each finding and the resolution process.

All findings raised during the verification, including 02 CARs and 05 CLs, were successfully resolved by the project proponent. The verification team confirmed that the project's monitoring, data collection, and reporting processes were compliant with the VCS Standard and the applicable methodology^{/B02/}. A detailed record of the findings and their resolution is provided in Appendix 5 of the verification report.

This process ensured the accuracy, completeness, and transparency of the reported emission reductions, thereby achieving a reasonable level of assurance for the verification.

2.5.1 Forward Action Requests

A Forward Action Request (FAR) is issued when monitoring and reporting practices require attention and/or adjustments for future verification periods.

During this verification, SGS India Private Limited did not raise any FARs.

2.6 Eligibility for Validation Activities

VVB has not undertaken any validation activities as part of the verification.

3 VALIDATION FINDINGS

3.1 Methodology Deviations

During the verification of the Wind Power Project by Green Infra Wind Power Generation Limited for the monitoring period from 01-May-2024 to 31-October-2024 (Inclusive of both dates), SGS India Private Limited assessed all potential methodology deviations. The verification confirmed that no deviations from the applied monitoring methodology ACM0002 (Version 18.1) were identified. The procedures for monitoring, measurement, and quantification of GHG emission reductions complied fully with the methodology^{/B02/} requirements. No deviations negatively impacted the conservativeness of the reported reductions or required adjustments for increased accuracy.

There were previously validated methodology deviations for this project. The quantification of GHG emission reductions remains accurate, complete, and consistent with the approved methodology.

3.2 Project Description Deviations

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

However, during the previous monitoring periods, the following approved project deviation took place:

Deviation #1

Monitoring Period: 2nd monitoring period (01-July-2018 to 31-July-2020)

Change from PD: Consideration of Transmission losses in calculating the Net electricity supplied to the grid by the project plant in a given month.

Net Electricity Calculation:

Net Electricity (kWh) = Export (kWh) – Import (kWh) – Transmission losses

Reason:

Discom started considering the Transmission Loss in the JMR. Therefore, the transmission losses were deducted from the Export value to arrive at the Net Electricity delivered. This adjustment was beyond the control of the project proponent (PP) as the State Electricity Board prepared the JMR. Consequently, transmission losses were deducted in line with the JMR prepared by DISCOM.

This deviation did not impact the applicability of the methodology, additionality, or the appropriateness of the baseline scenario.

Deviation #2

Monitoring Period: 2nd monitoring period (01-July-2018 to 31-July-2020)

Change from PD:

Latitude and Longitude coordinates for the Harappanahalli site were swapped in the registered JPD. This error was corrected in the current monitoring period.

This deviation did not impact the applicability of the methodology, additionality, or the appropriateness of the baseline scenario. The project remains compliant with the applied methodology.

Deviation #3

Monitoring Period: 4th monitoring period (01-August-2021 to 31-July-2022)

Change in Cross-Check Mechanism:

The electricity generation used by group captive consumers was verified by cross-checking JMRs with invoices raised during the financial year.

Deviation #4

Monitoring Period: 5th monitoring period (01-August-2022 to 31-August-2023)

Change in Metering System:

The project proponent changed meters as per a notice from Karnataka Power Transmission Corporation Limited (KPTCL), requiring the installation of an Automatic Meter Reading (AMR) system. Generation details were accounted for using AMR data received by SLDC. The new meters were calibrated and replaced on 20-July-2023 (details in Annexure 2).

Reason:

Compliance with a government order necessitated the change in the metering system. This deviation did not impact the applicability of the methodology, additionality, or the baseline scenario.

The project remains compliant with the applied methodology. No deviations related to Project Description were applied during the current monitoring period.

3.3 New Project Activity Instances in Grouped Projects

Not Applicable, the project activity is not a grouped project.

3.4 Baseline Reassessment

Did the project undergo baseline reassessment during the monitoring period?

☐ Yes

☒ No

4 VERIFICATION FINDINGS

4.1 Project Details

The project activity is confirmed to be in the operational phase, as verified through onsite inspection. All physical components and the project boundary align with the details provided in the registered VCS Joint PD & MR ^{/03/} and the Joint validation and verification report ^{/03/}. The equipment capacity

was verified during the onsite visit, supported by the technical specifications and commissioning certificate ^{/04/}, which were consistent with the registered VCS JPD & MR ^{/03/}.

Based on the onsite assessment and review of technical specifications, Single Line Diagram ^{/15/}, Joint meter readings (Form-B) ^{/05/}, invoices^{/05/}, shutdown/breakdown records and electricity generation records ^{/05/}, the verification team confirms that the project has been implemented and operated according to the registered VCS Joint PD & MR ^{/03/}. The project was commissioned on 12-August-2016, as evidenced by the commissioning certificate ^{/04/}. The onsite audit confirmed that the project has been continuously operational since commissioning. The power plant's total capacity is 36 MW, consisting of 18 wind turbine generators, each with a capacity of 2 MW. No incidents occurred during the current monitoring period that would affect the project's design, operation, or capacity.

The project proponent (PP) has declared that the project is not registered under any other GHG programs. The PP has stated that the project will only be registered with the VCS registry, as documented in VCS Joint PD & MR^{/03/}. Therefore, the emission reductions generated by the project will be solely claimed by the PP, who retains the exclusive right of use. The verification team confirmed during on-site interviews, as well as through the publicly available information on PP website, that the project does not participate in any emission trading scheme or other GHG programs and has not sought or received any form of environmental credit outside of VCS.

The PP has further declared that no environmental or carbon credits will be claimed under any other GHG emission reduction scheme for the same crediting period under VCS. This declaration was validated during the verification process, confirming that there is no risk of double counting.

The verification team confirmed that responsibilities for monitoring and reporting emission reductions were clearly defined for the period 01-May-2024 to 30-October-2024(both dates included). These responsibilities are documented in line with the registered VCS Joint PD & MR^{/03/}. Monitoring team was confirmed to be adequately trained for operations as confirmed from the training records^{/14/}. The data archiving procedures are well-defined and implemented. Electricity generation data (Automatic Meter Readings) was verified with the Joint Meter Readings (Form-B) during the onsite audit and cross-referenced with invoices^{/05/}. The verification concluded that the data provided in the final MR^{/01/} and ER sheets^{/02/} is accurate, confirming the project is fully operational.

The monitoring plan described in Section 4.2 of the MR was verified to be accurate. All monitoring parameters were tracked using appropriate metering systems. This was corroborated through the onsite inspection and supporting technical documentation. No deviations were found compared to

the previous monitoring report. The verification team interviewed plant personnel responsible for monitoring and confirmed that their roles and responsibilities are well-defined and that they are competent to perform the required tasks.

The verification concluded that the project's management and operational systems are effectively implemented. Data collection, recording, aggregation, and reporting methods met the required standards. The procedures for measurement frequency and QA/QC processes were verified, ensuring the necessary confidence and precision levels were achieved.

Based on the document review and onsite inspection, all parameters were monitored in accordance with the registered monitoring plan during the monitoring period. The monitoring system complies with the registered VCS Joint PD & MR.

Findings: CAR 01, CAR 02, CL 03 and CL 04 were raised and successfully closed. Refer to appendix 5 for further details.

Item	Evidence gathering activities, evidence checked, and assessment conclusion:				
Audit history	Audit type	Period	Program	Validation/ verification body name	Number of years
	Joint Validation/ verification	12-August-2016 to 30-June-2018	VCS	LGAI Technological Center, S.A. (Applus+ Certification)	1 year, 10 months, 19 days
	Verification	01-July-2018 to 31-July-2020	VCS	Earthood Services Pvt.Ltd.	2 years, 1 month

	Verification	01-August-2020 to 31-July-2021	VCS	Earthood Services Pvt.Ltd.	1 year, 0 month
	Verification	01-August-2021 to 31-July-2022	VCS	LGAI Technological Center, S.A. (Applus+ Certification)	1 year, 0 month
	Verification	01-August-2022 to 31-August-2023	VCS	LGAI Technological Center, S.A. (Applus+ Certification)	1 year, 1 month
	Verification	01-September 2023 to 30-April 2024	VCS	Carbon Check India Pvt.Ltd.	8 months
	Verification	01-May-2024 to 31-October-2024	VCS	SGS India Private Limited	6 months

	Total	12-August-2016 to 31-October-2024	-	-	8 year, 2 months, 19 days
Double counting and participation under other GHG programs	The audit history of the project was reviewed, including previous verification reports and the timeline of validation and verification activities. The verification team cross-checked historical records to ensure consistency and completeness of reported data across all audits. Evidence checked included past monitoring reports, verification reports ^{03/} , and Corrective Action Requests (CARs) and Clarification Requests (CLs) raised during previous audits. The conclusion is that the audit history is consistent and compliant with VCS Program requirements.				
No double claiming with emissions trading programs or binding emission limits	The verification team examined whether the project is registered under any other GHG program by reviewing project registration documents and declarations from the project proponent. Evidence checked included statements of exclusivity, registration certificates. The conclusion is that there is no evidence of the project being registered or active under another GHG program, ensuring no double issuance of credits.				
No double claiming with other forms of environmental credit	The verification team assessed whether the project's emission reductions are included in any emissions trading scheme or binding emission limit. This was verified by reviewing government policies, emissions trading registry records, and project declarations. Evidence checked included official documentation from regulatory bodies and project statements confirming non-participation in emissions trading programs. The conclusion is that the project does not fall under any emissions trading scheme or binding emission limit, ensuring no double claiming.				
	The verification team investigated whether the project has sought or received credits from other environmental credit systems. This involved reviewing declarations from the project proponent and public records of other credit systems (e.g., renewable energy				

	certificates). Evidence checked included statements of exclusivity, public registries, and supporting documentation. The conclusion is that the project has not received or applied for credits from any other environmental credit system, ensuring compliance with VCS requirements on double claiming.			
Supply chain (scope 3) emissions double claiming	The verification team reviewed the project proponent’s business activities to determine if they buy or sell products affected by the project’s emissions footprint. This included checking for public statements on the project proponent’s website. Evidence checked included declarations from the project proponent, corporate sustainability reports, and public disclosures. The conclusion is that the project proponent is not involved in supply chain activities that would result in double claiming, and no public statements were required.			
Sustainable development contributions				
	SDG indicator	Net impact on SDG indicator	Current Project Contributions	Contributions Over Project Lifetime
	7.2.1: Renewable energy share in the total final energy consumption	Implemented activities to increase	49,893 MWh of renewable electricity has been supplied to the Central Grid during the current monitoring period, increasing the renewable energy share in	A total of 654,522 MWh of renewable electricity has been supplied to the Indian grid since commissioning .

			the energy mix.	
	8.5.2: Unemployment rate, by sex, age, and persons with disabilities	Implemented activities to decrease	The project has generated employment for 18 people, including local, non-local, and skilled personnel, during the current monitoring period.	The project has created over 30 jobs since commissioning.
	13.0 Tonnes of greenhouse gas emissions avoided or removed	Implemented activities to increase	By generating 49,893 MWh of renewable electricity, the project has avoided emissions of 48,161 tCO ₂ e during the current monitoring period.	Since commissioning, the project has avoided emissions of 631,791 tCO ₂ e.

	The verification team assessed the implementation of activities contributing to sustainable development as described in the monitoring report. Evidence checked included onsite observations, interviews with project personnel, and supporting documentation ^{/01/-/21/} (e.g., electricity generation records, JMRs, Invoices, emission reduction calculation sheet, employment records, and environmental impact assessments). The conclusion is that the project has implemented activities delivering the described sustainable development contributions, ensuring alignment with VCS requirements.
Additional information relevant to the project	The verification team reviewed the project documents to identify any commercially sensitive information excluded from the public versions. Evidence checked included the confidential and public versions of project documents and justification for exclusions provided by the project proponent. The conclusion is that the exclusions conform to VCS Program requirements^{/B01/}.

4.2 Safeguards and Stakeholder Engagement

4.2.1 Stakeholder Identification

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Stakeholder identification	Stakeholders associated with the project activity throughout its lifetime were identified at the validation stage and confirmed to be the villagers located near the project area. A few of the stakeholders were interviewed during the on-site assessment and confirmed to be accurately identified by the project activity.
Legal or customary tenure/access rights	Not applicable All legal or customary tenure/access rights are with the project proponent (PP). The Validation/Verification Body (VVB) has reviewed the registered VCS Joint PD & MR ^{/03/}, commissioning certificate, commissioning approval letters, Power purchase

	agreement, preliminary site visit report (SEIA report by TUV SUD1) and found that no expropriation was required during the implementation period. Also, the stakeholders were interviewed during the site visit to confirm the same. There were no lands occupied by stakeholders, Indigenous people (IPs), local communities (LCs), or customary rights holders.
Stakeholder diversity and changes over time	Not applicable The VVB has interviewed the stakeholders to confirm that there have been no changes in stakeholder diversity over time.
Expected changes in well-being	There are no significant negative impacts due to the implementation of the project on air, water, soil quality, or ambiance as confirmed by the stakeholders and the project activity is provides several positive socio-economic impacts, including employment, skill development and training to the locals. The project does not result in any negative impacts.
Location of stakeholders	No negative impacts were generated inside or outside the project boundary as confirmed during the site visit and through the interviews of stakeholders. All stakeholders directly affected by the project activity are located within the project boundary. Additionally, the project does not require the relocation of any stakeholder, Indigenous people, or local communities.
Location of resources	The project activity does not involve territories or resources owned by stakeholders, nor do stakeholders have any customary access rights to the project resources, which was confirmed during the stakeholder interactions.

4.2.2 Stakeholder Consultation and Ongoing Communication

Item	Evidence gathering activities, evidence checked, and assessment conclusion
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¹ Dated 02-February-2014, before the commissioning of the project.

Ongoing consultation	The project proponent (PP) maintains continuous feedback and communication with stakeholders through the following methods during project implementation: 1. Grievance Box: Located at the regional office or project site. 2. Grievance Register: Maintained at the regional office or project site. 3. Digitized QR Code: Provides a digital mechanism for submitting grievances. The Validation/Verification Body (VVB) verified these methods during the onsite inspection and interviews. CL 05 was raised and successfully closed. Refer to appendix 5 for further details.
Date(s) of stakeholder consultation	The initial stakeholder consultation took place on 10-November-2015. This was verified from the registered VCS Joint PD & MR ^{/03/}.
Communication of monitored results	Monitored outcomes are communicated to stakeholders through two primary channels: 1. VERRA Website: The PP submits VVB-verified monitoring results to VERRA. Once approved, these results are publicly accessible on the VERRA webpage for each monitoring period. 2. PP Regional Office: Project-related documents and monitoring data, including the grievance register, are available at the PP's regional offices for all stakeholders involved in the project.
Consultation records	• The PP maintains a “grievance book” to document all grievances, which is implemented as part of the project’s grievance policy. • The VVB confirmed the existence of these records during the site visit by reviewing the grievance logbook ^{/09/}.
Stakeholder input	• Stakeholders provided feedback during the Local Stakeholder Consultation (LSC), and the associated LSC report was submitted to the VVB during validation.

- Grievances and feedback received during the current monitoring period were addressed according to the standard procedure outlined in Section 2.1.4 of the VCS-MR.
- No major comments or issues were reported by stakeholders that could impact the project's design.

4.2.3 Free, Prior, and Informed Consent

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	Reviewed documentation of approvals obtained before project commissioning. Conducted onsite interviews with project personnel and stakeholders to confirm the absence of conflicts. Approval certificates from relevant authorities, stakeholder consultation records, declarations from the project proponent, and grievance logs. Verified the absence of grievances or disputes through stakeholder feedback. The project proponent (PP) obtained all necessary approvals, and there are no ongoing or unresolved conflicts. The project conforms with FPIC requirements for obtaining consent prior to project commissioning.
Outcome of FPIC discussion	Examined property records, land ownership documents, and stakeholder feedback. Conducted site visits and interviews to identify potential encroachments or displacement issues. Land ownership records, stakeholder consultation reports, and onsite inspection findings. Verified that no land encroachment, relocation, or displacement occurred. Confirmed through stakeholder interviews and absence of grievances. The project does not affect property rights, usage, or resources. No evidence of land encroachment, displacement, or conflicts was found. The project meets FPIC requirements, confirming no adverse impacts on stakeholder rights or resources.

The verification confirms that the project adheres to FPIC requirements by securing necessary approvals, ensuring stakeholder consent, and avoiding any property-related conflicts or

displacements. The evidence gathered and reviewed demonstrates full conformance with the FPIC method requirements.

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	Reviewed the grievance box at the regional office/project site, the digitized QR code system, and the grievance logbook maintained at the project site. Conducted onsite inspection ^{/18/}. Grievance logbook ^{/09/}, grievance box, and QR code records. Confirmed no grievances were recorded during the current monitoring period. No grievances were reported during the current monitoring period. The grievance redress mechanism is in place and functioning effectively, ensuring prompt resolution if grievances arise.
Grievance redress procedure	Evaluated the grievance redress mechanisms: grievance box, grievance register, and digitized QR code. Verified accessibility and usability for stakeholders through onsite inspection ^{/18/}. Grievance register, grievance box, QR code system, and records of stakeholder feedback. Verified procedures documented in Section 2.1.4 of the VCS-MR. The grievance redress procedure is robust and accessible. Stakeholders can submit grievances via multiple channels, and the process ensures timely review and resolution by the project owner's HSE committee. No major issues were identified.

The verification confirms that the project proponent has established an effective grievance redress mechanism. Stakeholders can submit grievances through a grievance box, grievance register, or digitized QR code. The process ensures continuous communication and timely resolution of any complaints, aligning with VCS requirements. No grievances were reported during the current monitoring period.

4.2.5 Public Comments

The project was open for public comments from 11-July-2018 to 10-August-2018. During this period, no public comments were received.

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
N/A	N/A	N/A

Since no public comments were received during the designated period, no actions were required by the project proponent. The verification confirms that the project adhered to the public comment process as per VCS requirements.

4.2.6 Risks to Local Stakeholders and the Environment

4.2.6.1 Management Experience

Green Infra Wind Power Generation Limited is a Special Purpose Vehicle (SPV) of Sembcorp Industries, which possesses extensive experience in implementing wind and solar energy projects. Sembcorp Industries has successfully undertaken several projects, including:

- VCS1856
- VCS1776
- VCS1745
- VCS1904
- GS7152
- GS7468

During the current monitoring period, no new entities have been involved in the design or implementation of the project. This information has been verified and confirmed by the Validation/Verification Body (VVB).

4.2.6.2 Risk Assessment

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Natural and human induced risks to stakeholders' wellbeing	Reviewed the layout and design documentation for wind turbines. Conducted onsite inspection to assess visual impacts and turbine placement. Turbine design specifications (color, size), and onsite inspection findings.

	The layout accounts for visual impacts, and uniform design mitigates aesthetics concerns. No risk identified.
Risks to stakeholder participation	Conducted stakeholder interviews to confirm no agricultural activities or livelihood impacts. Land purchase agreements, stakeholder feedback, and onsite inspection findings. Land was acquired through a willing buyer-willing seller arrangement. No impacts on stakeholder participation identified. No risk confirmed.
Working conditions	Reviewed health and safety policies and interviewed project personnel to verify implementation. Conducted onsite inspection to observe working conditions. Health and safety policy documents, procedure manuals, and feedback from employees. Onsite inspection findings ^{/18/}. Health and safety policies are in place and effectively implemented. Working conditions are favourable. No risk identified.
Safety of women and girls	Interviewed workers and reviewed operational procedures to determine interaction with the local community. Conducted onsite inspection to verify safety measures. Worker interviews, operational procedures, and onsite inspection findings ^{/18/}. The project's operations do not involve local community interactions. No safety risks for women and girls identified. No risk confirmed.
Safety of minority and marginalized groups, including children	Reviewed ESIA report and conducted interviews with local stakeholders to identify potential risks to marginalized groups. Environmental and Social Impact Assessment (ESIA) report, stakeholder interviews, and onsite inspection findings ^{/18/}. No marginalized groups were identified within the project boundary. No risk identified.
Pollutants (air, noise, discharges to water, generation and release of hazardous materials and chemical pesticides and fertilizers)	Reviewed waste disposal records, conducted onsite inspection to verify compliance with pollution mitigation measures. Waste disposal agreements^{/21/}, water procurement records, noise modelling exercise results, and onsite inspection findings ^{/18/}. Proper waste disposal procedures and water procurement practices are in place. Noise levels are within acceptable limits. No significant

pollution risk identified. Mitigation measures are appropriate and effective.

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	Reviewed the code of conduct policy and conducted interviews with workers during the onsite inspection. Code of conduct policy ^{/13/} and worker interviews. Confirmed no instances of discrimination. The project proponent (PP) has a code of conduct in place to prevent discrimination. No risk of discrimination was identified.
Sexual harassment	Examined the prevention of sexual harassment policy and interviewed both permanent and contractual employees. Sexual harassment policy ^{/10/} and worker interviews. Confirmed no incidents of sexual harassment. A sexual harassment prevention policy is in place. No risk of sexual harassment was identified during the monitoring period.
Gender equity in labor and work	Reviewed the fair employment practice policy and interviewed project personnel to confirm equitable treatment. Fair employment policy and worker interviews. Verified no evidence of bias in hiring, promotions, or terminations. The PP follows fair employment practices to ensure gender equity. No risks related to gender bias were identified.
Forced labor	Reviewed labor standards compliance and interviewed contractors and suppliers to confirm no forced labor practices. Labor standards compliance documents and onsite interviews. No evidence of forced labor was found. The PP complies with core labor standards. No risks of forced labor were identified during the monitoring period.

Child labor	Reviewed labor standards compliance and interviewed contractors to ensure no child labor practices. Labor standards compliance documents and interviews with contractors. No evidence of child labor was found. The PP complies with labor standards prohibiting child labor. No risks of child labor were identified.
Human trafficking	Examined the ethical supplier policy and conducted onsite inspections to verify compliance. Ethical supplier policy and onsite inspection findings. No instances of human trafficking were reported. The PP follows ethical sourcing policies. No risks of human trafficking were identified.

The verification team assessed potential labour and work-related risks associated with the project and found that the project proponent has implemented comprehensive policies and measures to mitigate these risks. No instances of discrimination, sexual harassment, forced labour, child labour, or human trafficking were identified during the monitoring period. The project conforms with labour rights standards and VCS requirements.

4.2.7.2 Human Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
Recognition, Respect, and Promotion of Rights of IPs, LCs, and Customary Rights Holders	Conducted onsite inspection and stakeholder interviews, and to confirm that land was purchased on a willing buyer-willing seller basis. The land acquisition process adhered to human rights principles, with no impact on indigenous peoples (IPs), local communities (LCs), or customary rights holders. No risks were identified during the monitoring period.
Resettlement and Rehabilitation Issues	Reviewed documentation and conducted stakeholder interviews to verify that no resettlement or rehabilitation occurred due to the project. ESIA report, stakeholder interviews and onsite inspection findings ^{/18/}.

		No resettlement or rehabilitation issues were identified. The project did not impact any vulnerable or specific group of the community. No risk identified.
Compliance with International Human Rights Laws	Human Rights	Assessed the project's adherence to international human rights laws and UN declarations through document review and stakeholder consultation. Compliance with applicable international human rights laws, United Nations Declaration on the Rights of Indigenous Peoples, and ILO Convention 169. The project complies with international human rights standards. No evidence of violations or impacts on the rights of indigenous or tribal peoples was found. No risks identified.

The verification team confirms that the project proponent adhered to human rights principles throughout the monitoring period. Land acquisition was conducted through voluntary transactions, and no resettlement or rehabilitation issues arose. The project respects the rights of indigenous peoples, local communities, and customary rights holders, ensuring compliance with international human rights law. No risks related to human rights violations were identified.

4.2.7.3 Indigenous Peoples and Cultural Heritage

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
Recognition and Protection of Indigenous Peoples' Rights	Conducted onsite inspections and reviewed land acquisition documentation to verify the presence of indigenous or tribal communities. Land acquisition records, stakeholder interviews, and onsite inspection findings ^{/18/}. The project does not impact any indigenous communities, as none are present in the project area. No risks related to the rights of indigenous peoples have been identified.
Preservation of Cultural Heritage	Assessed the project site through onsite inspection to identify any areas of cultural significance. Onsite inspection findings ^{/18/} and cultural heritage assessments.

	The land does not hold any cultural significance or heritage value. There are no cultural heritage sites in the project area, and no risks have been identified.
Customary Rights Holders	Reviewed land ownership records and conducted stakeholder consultations to confirm no customary rights were affected by the project activity. Land ownership records and stakeholder feedback collected during the onsite inspection ^{/18/}. The land acquisition followed a willing buyer-willing seller basis. No customary rights were impacted, and no risks related to customary rights holders have been identified.

The verification team confirms that the project does not impact indigenous people, local communities, or customary rights holders. No indigenous communities, such as tribes or ethnic minorities, are present in the project area. Additionally, no cultural heritage sites or areas of cultural significance were identified. Therefore, no risks related to the rights of indigenous peoples, customary rights holders, or cultural heritage were found during the monitoring period. The project complies with VCS requirements^{/B01/} and relevant international standards.

4.2.7.4 Property Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
Protection of Property Rights for IPs, LCs, and Customary Rights Holders	Conducted onsite inspections, reviewed land acquisition records, and engaged with stakeholders to confirm the nature of land ownership. Land acquisition documents, records of stakeholder engagement, and onsite inspection findings ^{/18/}. The land was acquired on a willing buyer-willing seller basis. No infringement on property rights of indigenous peoples (IPs), local communities (LCs), or customary rights holders was identified.
Legal or Customary Tenure/Access Rights	Reviewed legal documentation and customary tenure records to verify the land acquisition process and absence of conflicting claims. Legal land titles, property rights records, and stakeholder feedback collected during onsite inspections ^{/18/}.

	No evidence of customary tenure or access rights violations was identified. The project respects legal and customary property rights, confirming compliance with all relevant regulations and standards.
Collective and/or Conflicting Property Rights	Investigated any potential collective ownership or conflicting property claims by consulting with local authorities and conducting interviews. Records of negotiations with landowners, community consultation reports, and verification findings. There were no collective or conflicting property rights identified during the project's land acquisition process. The project does not infringe on the property rights of any stakeholders.

The verification confirms that the project does not infringe upon property rights or legal/customary tenure rights of indigenous peoples, local communities, or customary rights holders. The land acquisition process was conducted ethically, based on a willing buyer-willing seller principle, with direct negotiations with landowners. No property rights violations or conflicting claims were identified during the monitoring period. The project adheres to relevant VCS requirements and international property rights standards.

4.2.7.5 Benefit Sharing

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Summary of the benefit sharing plan	Reviewed the validation plan and project documentation to identify any benefit sharing agreements or commitments. Validation plan and related project documents /01/-/21/. No benefit sharing plan agreement was signed during validation. Therefore, this section is not applicable.
Benefit sharing during the monitoring period	Verified whether any benefit sharing activities or outcomes occurred during the monitoring period through document review and stakeholder interviews. Monitoring report ^{/01/} , onsite inspection findings, and stakeholder feedback. No benefit sharing activities were implemented during the monitoring period. This section remains not applicable.

The verification confirms that no benefit sharing plan was established or implemented as part of this project. The absence of such a plan was verified through the validation plan and project documentation. Therefore, benefit sharing was not applicable during the monitoring period.

4.2.8 Ecosystem Health

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Impacts on biodiversity and ecosystems	Conducted an onsite inspection to review project site conditions and assessed project layout for potential impacts on biodiversity. Project site layout plan, onsite inspection findings, and absence of trees or shrubs near turbines. No risk identified. The project does not negatively impact biodiversity or ecosystems, and adequate spacing prevents bird collisions.
Soil degradation and soil erosion	Observed refueling areas and checked for soil management practices. Reviewed documentation on mitigation measures. Onsite inspection ^{/18/}, refueling procedures were checked. Dispersion of soil risk mitigated by paved areas for refueling and secure disposal of contaminated soil. No significant risk identified.
Water consumption and stress	Inspected water management facilities and portable toilets. Verified containment and disposal systems for fuel storage. Onsite inspection findings ^{/18/}, septic tank and soak pit records, and fuel storage containment plans. Water contamination risk mitigated by portable toilets, soak pits, and secondary containment for fuel storage. No major risk identified.

The project has effectively assessed and mitigated risks related to biodiversity, soil degradation, and water consumption. No significant risks have been identified, and the implemented preventative measures are adequate to ensure environmental protection during the monitoring period.

4.2.8.1 Rare, Threatened, and Endangered species

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Species or habitat	Reviewed registered VCS JPD & MR^{/03/}, and conducted an onsite inspection to confirm the absence of protected species. Registered VCS JPD & MR ^{/03/}, onsite inspection findings, and supporting documentation.

	The project area does not contain any rare, threatened, or endangered species. No risks to such species exist.
Areas needed for habitat connectivity	Verified project site conditions during the onsite inspection and reviewed technical specifications. Technical specifications, registered VCS JPD & MR ^{/03/}, and findings from the onsite inspection The project area does not affect any habitat connectivity. No risks identified for habitat connectivity.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Habitats for rare, threatened, and endangered species	Conducted an environmental impact assessment and reviewed ESIA documentation. Environmental and Social Impact Assessment (ESIA) report, onsite verification results No habitats for rare, threatened, or endangered species are located in the project area. No risks were found.
Areas for habitat connectivity	Assessed the layout and location of the wind turbines for any proximity to critical habitats. Site layout plans, maps, and onsite verification findings The project does not impact any areas critical for habitat connectivity. No mitigation measures required.

The project does not intersect with any areas containing rare, threatened, or endangered species or habitats critical for connectivity. All evidence confirms that no negative impacts on biodiversity or species exist, and no risks were identified during the monitoring period.

4.2.8.2 Introduction of Species

Species introduced	Evidence gathering activities, evidence checked, and assessment conclusion
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Not Applicable	Reviewed the validated project plan and confirmed through document review and site inspection. Project documentation and site inspection findings. No species introduction activities were identified or applicable to the project. Section marked N/A.
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Existing invasive species	Evidence gathering activities, evidence checked, and assessment conclusion
Not Applicable	Reviewed project area for the presence of invasive species through onsite inspection. Site inspection and verification report. No invasive species were identified; no mitigation measures were required. Section marked N/A.

	Evidence gathering activities, evidence checked, and assessment conclusion
Invasive species	Evaluated the presence of invasive species through site inspections. Site inspection, project documentation. No evidence of invasive species was found, no mitigation measures necessary. Section marked N/A.

4.2.8.3 Ecosystem conversion.

Item	Evidence gathering activities and evidence checked
Ecosystem conversion	Not applicable

4.3 Accuracy of Reduction and Removal Calculations

Data and Parameters Available at Validation.

Data / Parameter	Data Unit	Description	Source of Data	Value Applied	Justification of Choice of Data or Description of Measurement Methods and Procedures Applied	Purpose of Data	Comments
$EF_{grid,OM,y}$	tCO ₂ /MWh	Operating margin CO ₂ emission factor for the project electricity system in year y	Calculated from CEA database, Version 12, May 2017	0.9843	Calculated as per “Tool to calculate the emission factor for an electricity system, version 06” using 3-year generation weighted average for 2013-14, 2014-15, and 2015-16.	Calculation of baseline emissions	The value of the ex-ante parameter has been verified through Joint PD and MR ^{/03/} and is fixed for the entire crediting period.
$EF_{grid,BM,y}$	tCO ₂ /MWh	Build margin CO ₂ emission factor for the project electricity system in year y	Calculated from CEA database, Version 12, May 2017	0.9083	Calculated as per “Tool to calculate the emission factor for an electricity system, version 06”	Calculation of baseline emissions	The value of the ex-ante parameter has been verified through Joint PD and MR

					for the year 2015-16.		/03/ and is fixed for the entire crediting period.
$EF_{grid,CM,y}$	tCO ₂ /MWh	Combined margin CO ₂ emission factor for the project electricity system in year y	Central Electricity Authority: Calculated from CEA database, Version 12, May 2017	0.9653	Combined margin calculated as: $EF_{grid,CM,y} = EF_{grid,OM,y} * 75\% + EF_{grid,BM,y} * 25\%$.	Calculation of baseline emissions	The value of the ex-ante parameter has been verified through Joint PD and MR /03/ and is fixed for the entire crediting period.

Data and Parameters Monitored

Parameter	Verification of source of data	Measuring/Reading/recording Frequency	Value Monitored	Evidence Gathering Activities	Evidence Checked	Conclusion
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EGPJ,y			Value of the parameter for current monitoring period was verified to be 49,893 MWh.	Reviewed joint meter reading reports (Form-B), calibration certificates, and Automatic Meter Reading records. Conducted onsite inspection and interviews with plant personnel.	Cross-checked JMR reports, monthly invoices, and calibration certificates. Verified meters (Feeder 1 and Feeder 2) were calibrated on 20-July-2023 and valid until 19-July-2028.	The export and import of energy are measured using Main and Check meters (Feeder 1 and 2) at pooling and KPTCL substation. The technical details of the meters specified in the MR have been verified on site. All energy meters are of L & T make, 0.2s accuracy, bi-directional, capable of continuous measurement and calibrated (also the error was within permissible limits as verified from the calibration records) for the entire monitoring period (refer appendix 4 of this report for details of the monitoring equipment and its calibration). It was also confirmed that the metering arrangement, accuracy class of meters and calibration frequency is under control of the state electricity board and PP does not have any control over it.
Data unit: MWh/y	Verification team confirmed that PP has sourced the data from monthly joint meter reading reports (Form-B) for the current monitoring period, which is consistent with the registered monitoring plan.	The parameter is calculated using the following formula: Net Electricity (kWh) = Export (kWh) – 115% Import (kWh) – Transmission losses. The parameter is continuously measured and recorded on monthly basis in line with the approved monitoring plan.	Verification team has checked the values of parameter in the ER sheet against the JMRs and further cross-checked results with invoices.			
Description: Net electricity generation supplied by the project plant/unit to the grid in year y						

					Generation details are accounted based on the Automatic Meter reading (AMR) data received at SLDC. Joint meter reading is taken by officials of BESCO in presence of PP representatives at the metering point. Monthly values are generated from the AMR data and issued by state utility to the project proponent. Electricity generated is used by group captive customers and therefore monthly invoices raised during the financial year has been for cross check. CL 01 was raised in this regard and closed successfully.
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Steps Taken to Ensure Accuracy

Assessment Criteria	Evidence Gathering Activities	Conclusion
Accuracy of reductions and removals	Reviewed spreadsheet formulae, conversions, and aggregations used in calculations.	All calculations were accurate, and the spreadsheet formulae were correctly applied. However, data for August was found incorrect and subsequently corrected by the PP. CL 01 was raised in this regard and closed successfully.

Methods and formulae from project description	Compared calculations with methods described in ACM0002, version 18.1 ^{/B02/} .	The project followed the methodology for calculating baseline emissions, project emissions, and leakage emissions. No deviations were identified apart from the corrected August data.
Default values	Reviewed grid emission factors sourced from the CEA database and validated against project documents.	Default values are appropriate, fixed, and in conformance with VCS requirements.
Manual transposition errors	Cross-checked reported values with monthly invoices and joint meter reading reports.	Manual transposition error identified in the August data was corrected. No other transposition errors were found.

The verification team confirms that the GHG emission reductions of 48,161 tCO₂e for the current monitoring period have been quantified correctly in accordance with the monitoring plan and applied methodology, with the exception of the August data, which was identified as CL 01 and during the assessment and subsequently corrected by the PP. The data and parameters used are accurate, appropriate, and conform with the VCS Program requirements.

Findings: CL 01 was raised and successfully closed. Refer to appendix 5 for further details.

4.4 Quality of Evidence to Determine Reductions and Removals

The verification of GHG emission reductions and carbon dioxide removals relied on several sources of evidence to ensure the reported figures were accurate and in line with the monitoring plan and methodology ACM0002^{/B02/}. The primary sources of evidence /01/-/21/ included Joint Meter Reading (JMR) reports, calibration certificates, Automatic Meter Reading (AMR) data, records invoices. These reports provided comprehensive details of net electricity generation supplied to the grid, and their consistency was cross verified through multiple channels to confirm the accuracy of the data.

The JMR reports (Form-B)^{/05/}, which detail monthly net electricity generation, were checked against financial invoices^{/05/} to ensure that the data recorded matched the amounts billed for electricity sales. This ensured that any discrepancies in the reported generation could be detected and corrected. Additionally, AMR data /08/ collected from the pooling substation and the state DISCOM substation provided another layer of verification. The AMR system automatically records the readings, reducing the risk of human error in data recording and ensuring reliability. The state utility's

involvement in maintaining, testing, and sealing the meters ^{/08/} added further assurance to the accuracy and impartiality of the measurements.

The calibration of the monitoring equipment ^{/08/} was conducted externally by the Bangalore Electricity Supply Company Limited on July 20, 2023, with the calibration being valid until July 19, 2028. The calibration certificates ^{/08/} confirmed that the meters had an accuracy class of 0.2s, which is within acceptable limits for accurate energy measurement. Although the project description did not specify a calibration frequency, the five-year calibration interval adhered to standard practices and was deemed appropriate for ensuring the accuracy of the monitoring equipment.

The flow of information from data generation to final reporting was managed through a systematic process. The electricity data were generated by the main and check meters ^{/08/}, which were automatically recorded via AMR and subsequently aggregated into monthly JMR reports ^{/05/}. These reports were then cross-checked with monthly invoices ^{/05/} to ensure consistency. The data were further processed through spreadsheets ^{/02/} for calculating baseline emissions and reductions, following the methodology prescribed in ACM0002. The formulae used in the spreadsheets were verified for accuracy ^{/08/}, including the correct application of emission factors and the aggregation of data. This verification process ensured there were no manual transposition errors, and all calculations aligned with the registered monitoring plan.

During the assessment, it was identified that the data reported for August ^{/02/} contained errors, which were rectified to ensure the accuracy of the final reported figures. This highlights the robustness of the verification process in identifying and correcting inconsistencies.

In conclusion, the quantity and quality of the evidence ^{/01/-/21/} used to determine the GHG emission reductions and carbon dioxide removals were sufficient and appropriate. The reliability of the evidence was ensured through multiple verification steps, including cross-checking with financial invoices ^{/05/}, AMR data, and calibration certificates ^{/08/}. The systematic flow of information from data generation to final reporting minimized the potential for errors, and the implemented calibration frequency ^{/08/} was appropriate to maintain data accuracy. The verification process confirmed that the reductions and removals were quantified correctly, in accordance with the monitoring plan ^{/03/} and applied methodology ^{/B02/}.

Findings: CL 02 was raised and successfully closed. Refer to appendix 5 for further details.

4.5 Non-Permanence Risk Analysis

This section is not applicable to the project activity.

5 VERIFICATION OPINION

5.1 Verification Summary

SGS India Private Limited has been contracted by Green Infra Wind Power Generation Limited, the Project Proponent (PP), to conduct the 7th verification of the VCS Project titled “Wind Power Project by Green Infra Wind Power Generation Limited”, VCS ID 1776, for the monitoring period from 01-May-2024 to 31-October-2024 (both days included), under the first crediting period of 12-August-2016 to 11-August-2026. The verification was conducted with reference to the relevant requirements of VCS Standard, v4.7, and the monitoring report^{/01/}.

The verification is based on the validated and registered VCS Joint PD & MR^{/03/} and the monitoring report^{/01/} prepared for this project. The verification approach adhered to the requirements defined under VCS Validation and Verification Manual (VVM) v3.2 and the VCS Standard, v4.7.

The GHG statement is the responsibility of Green Infra Wind Power Generation Limited (PP). The project proponent is responsible for the preparation and presentation of the GHG emissions data and the reported GHG emission reductions. These reductions are calculated in line with the project’s Final Monitoring Report version 03^{/01/}. The development, maintenance, and record-keeping procedures follow the requirements outlined in the Monitoring Report^{/01/}.

SGS India Private Limited’s responsibility is to express an independent verification opinion on the reported GHG emission reductions for the period 01-May-2024 to 31-October-2024 (including both days). The reported emission reductions were calculated to be 48,161 tCO₂e as presented in the Final Monitoring Report, Version 03^{/01/}.

VVB team has assessed that all physical features (technology, project equipment, and monitoring and metering equipment) of the project as specified in the Joint PD & MR are in place and that the client has operated the project as per the registered monitoring plan^{/03/}.

This verification was conducted by SGS India Private Limited in accordance with the requirements of ISO 14064-3:2019. The verification assessment confirms that the project conforms to the verification criteria set out in VCS Standard, v4.7, including the requirements for GHG emission reductions. The project has been implemented in accordance with the project description and any validated variations. No qualifications or modifications were noted during the verification process.

In conclusion, SGS India Private Limited verifies that the reported GHG emission reductions of 48,161 tCO₂e for the monitoring period 01-May-2024 to 31-October-2024 (including both days) are accurate, reliable, and meet the requirements of the VCS Standard, v4.7.

5.2 Verification Conclusion

SGS India Private Limited confirms with reasonable level of assurance, that the GHG emission reductions achieved by the project during the verification period conforms to the requirements of VCS Standard, v4.7. The verification period spans from 01-May-2024 to 31-October-2024 (both days included), covering all activities as described in the project's GHG statement. The calculations have been assessed to ensure accuracy and reliability, and the data has been cross-checked with validated parameters and supporting evidence.

Verification period: From 01-May-2024 to 31-October-2024 (including both days)

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

The verified reductions are broken down by calendar year within the verification period, as detailed below:

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Reduction VCU (tCO ₂ e)	Removal VCU (tCO ₂ e)	Total VCUs (tCO ₂ e)
01-May-2024 to 31-October-2024 (including both days)	48,161	0	0	48,161	0	48,161
Total	48,161	0	0	48,161	0	48,161

The verification team confirms that the GHG emission reductions have been correctly calculated without material misstatements, adhering to VCS Standard, v4.7^{B01/}, and the applied methodology^{B02/}. The baseline emissions total 48,161 tCO₂e for the verification period, with no project or leakage emissions recorded. The project's implementation and operation aligns with the registered project description and monitoring plan.

5.3 Ex-ante vs Ex-post ERR Comparison

The estimated ex-ante GHG emission reductions for the monitoring period from 01-May-2024 to 31-Oct-2024 were 38,899 tCO₂e. The achieved reductions and removals for this period were 48,161 tCO₂e, resulting in a 20.71% increase compared to the ex-ante estimate (CL 01 was raised and successfully closed in this regard).

Justification for the Difference

The 20.71% difference can be attributed to favourable climatic conditions during the monitoring period, particularly the monsoon season and high wind speeds experienced during the monitoring period, which led to higher electricity generation than initially projected. These conditions are beyond the control of the Project Participant.

Vintage period	Ex-ante estimated reductions/removals	Achieved reductions/removals	Percent difference	Explanation for the difference
01-May-2024 to 31-Oct-2024	38,899	48,161	20.71%	Favourable climatic conditions, particularly high wind speeds during the monsoon season.
Total	38,899	48,161	20.71%	As above

APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION

No Commercially Sensitive information

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

APPENDIX 2: REFERENCES

S.No.	Document
/01/	- Initial Monitoring Report, v01.0 dated 09/11/2024. - Final Monitoring report dated v 03 dated 03/01/2025
/02/	Final Emission Reduction Calculation Spreadsheet
/03/	Registered Joint PD & MR and MRs of previous MPs available on registry and verified documents
/04/	Commissioning Certificate dated 12/08/2016
/05/	JMR and Monthly Invoices: 01-May-2024 to 31-Oct-2024
/06/	ESIA Report – Sembcorp Green Infra Limited
/07/	Power Purchase Agreements
/08/	Calibration Certificate ✓ AGH 33 - Main Meter: 23011368 - 02/08/2023 - Check Meter: 23011410 - 02/08/2023 ✓ AGH 34 - Main Meter: 23011371 - 02/08/2023 - Check Meter: 23011388 - 02/08/2023
/09/	Grievance Register
/10/	Prevention of sexual harassment policy – Sembcorp Green Infra Limited
/11/	Quality, Health, Safety and Environment Policy – Sembcorp Green Infra Limited
/12/	Employment Records
/13/	Code of Conduct – Sembcorp Green Infra Limited
/14/	Training records
/15/	Single line diagram
/16/	Verification contract between SGS and PP* Green Infra Wind Power Generation Limited * – 30/10/2024.
/17/	Whistleblowing Policy – Sembcorp Green Infra Limited
/18/	Onsite Visit
/19/	Records of birds monitoring
/20/	Shutdown details
/21/	Form – 10 Manifest for Hazardous and other waste disposal

Ref	Document
/B01/	VCS Requirements
	a. VCS Standard (v4.7, dated 16-April-2024)
	b. VCS Program Guide (v4.4, dated 29-August-2023)

	c. VCS Validation and Verification Manual version (v3.2, dated 19-October-2016)
	d. Registration & Issuance Process (v4.4, dated 04-October-2023)
	e. VCS Program Definitions version (v4.5, dated 16-April-2024)
	f. VCS MR template version 4.4
/B02/	CDM approved Applied baseline and monitoring methodology: ACM0002 “Grid connected electricity generation from renewable sources – Version 19.0.”
/B03/	The Approved Methodology refers to the following tools:
	• “Tool 07: Tool to calculate the emission factor for an electricity system”. (Version 7.0)
	• “Tool 01: Tool for the demonstration and assessment of additionality” (Version 7.0)
/B04/	Website and links:
	1. IPCC (http://www.ipcc-nggip.iges.or.jp)
	2. http://cdm.unfccc.int
	3. https://verra.org/project/vcs-program/rules-and-requirements/
/B05/	Registered JPD & MR and corresponding Joint validation and verification report
/B06/	CEA database, Version 12.0 dated May 2017
/B07/	Standard: Sampling and surveys for CDM project activities and programmes of activities Version 09.0
	Guideline: Sampling and surveys for CDM project activities and programmes of activities Version 04.0

APPENDIX 3: ABBREVIATIONS

Abbreviation	Description
BE	Baseline Emissions
CAR	Corrective Action Request
SGS	SGS India Private Limited
CDM	Clean Development Mechanism
CL	Clarification Request
CO ₂	Carbon Dioxide

CO ₂ e	Carbon Dioxide Equivalent
EF	Emission Factor
ER	Emission Reduction
FAR	Forward Action Request
GHG	Greenhouse Gas(es)
GWh	Giga Watt Hour
IPCC	Intergovernmental Panel on Climate Change
JMR	Joint Meter Reading
JPD	Joint Project Design and Monitoring Report
MR	Monitoring Report
MW	Mega Watt
MWh	Mega Watt Hour
NA	Not Applicable
OSV	On Site Visit
PD	Project Description
PP	Project Proponent
QC/QA	Quality Control/Quality Assurance
TR	Technical Review
UNFCCC	United Nations Framework Convention on Climate Change
VCS	Verified Carbon Standard
VCU	Verified Carbon Unit
VVB	Validation/Verification Body

APPENDIX 4: CALIBRATION DETAILS

The project proponent changed meters following a notice from Karnataka Power Transmission Corporation Limited (KPTCL), which required them to adopt an Automatic Meter Reading system. The new meters were calibrated on 20-July-2023, accounting for generation details based on AMR data received at SLDC.

During the on-site inspection, it was confirmed that, although the registered Joint PD and MR specifies a calibration frequency of once every five years, calibration activities were conducted more frequently as required by the State Utility. During the site visit, the last calibration dates were confirmed to be 26-February-2024 and 13-August-2024, which are applicable for the current monitoring period. Calibration certificates have been reviewed to confirm the calibration date, technical specifications of main and check meters (feeder 1 and 2) observed on site and also to confirm that the error in calibration tests was within permissible limits. No delay in calibration was observed for the current monitoring period.

Meter and Calibration Details of the Project Activity:

Feeder No 1

Details	Old Main Meter	New Main Meter	Old Check Meter	New Check Meter
Meter Number	16196486	23011368	16196494	23011410
Make	L&T	L&T	L&T	L&T
Accuracy	0.2s	0.2s	0.2s	0.2s
Last Calibration	15-Oct-20	20-Jul-23	15-Oct-20	20-Jul-23
Valid Till	14-Oct-25	19-Jul-28	14-Oct-25	19-Jul-28

Feeder No 2

Details	Old Main Meter	New Main Meter	Old Check Meter	New Check Meter
Meter Number	16196472	23011371	16196478	23011388
Make	L&T	L&T	L&T	L&T
Accuracy	0.2s	0.2s	0.2s	0.2s
Last Calibration	15-Oct-20	20-Jul-23	15-Oct-20	20-Jul-23
Valid Till	14-Oct-25	19-Jul-28	14-Oct-25	19-Jul-28

APPENDIX 5: FINDING LOG

Findings Overview Summary

	CARs	CLs	FARs
Total Number raised	02	05	00

Date:	10/12/2024	Raised by:	Shikha Sharma
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Type:	CAR	Number:	01	Reference:	1.4, 4.1
Lead Assessor Comment:					
Section 1 of MR dated 11-November-2024 Section 1.1: Information on construction date and details regarding the continued operation of the project have not been provided. PP shall provide these details in accordance with the template requirements for the section. Section 1.12: PP shall provide the “summary description of project activities implemented during the monitoring period that result in SD contributions”. Further in line with the MR template requirements, PP shall not provide information on the “activities implemented during previous monitoring periods”, where no activities were implemented during the monitoring period, it shall be stated as such.					
Project Participant Response:				Date: 26/12/2024	
Section 1.1: Details regarding the commissioning and continued operation of the project activity is now incorporated in the revised MR. Section 1.12: The summary of the project activities implemented during the monitoring period which resulted in SDG contributions is provided in the revised MR.					
Documentation Provided by Project Participant:					
Revised MR					
Information Verified by Lead Assessor:					
Commissioning certificate Daily Generation Records (AMR data) ER sheet Employment records					
Reasoning for not Acceptance or Acceptance and Close Out:				Date: 02/01/2025	
Section 1.1: As per the MR Template instructions, PP has provided the relevant details regarding the implementation of the project activity in Section 1.1. This includes the commissioning date and					

information about the continued operation of the project activity. These details were verified during the on-site visit through the operation of the WTGs, a review of the generation data, and the commissioning certificate of the project.

Section 1.2: The revised information regarding the SDG contributions of the implemented activity during the monitoring period has been verified. It is confirmed that the project has contributed to SDG 7, SDG 13, and SDG 8.

- SDG 7 Contribution: The project has supplied approximately 49,893 MWh of renewable electricity to the Indian electricity grid.
- SDG 13 Contribution: By generating 49,893 MWh of renewable electricity, the project has avoided the emission of 48,161 tCO₂e into the atmosphere.

The contributions to SDGs 7 and 13 have been verified through the review of generation data, JMR, and invoices.

- SDG 8 Contribution: The project has generated employment opportunities, with 18 employees currently working, including local and non-local personnel, as well as skilled workers. This contribution has been verified through the employment records submitted by the PP, which include engineers, technicians, and security personnel employed during the current monitoring period.

Hence, CAR 01 is closed.

Acceptance and Close out by Lead Assessor:

Date: 02/01/2025

Date:	10/12/2024	Raised by:	Shikha Sharma		
Type:	CAR	Number:	02	Reference:	4.1
Lead Assessor Comment:					
Section 3 of MR dated 11-November-2024					
Under section 3.1 "Implementation status of the project activity" PP has not provided information regarding the shutdown/breakdown during the current monitoring period. Specifically, there is no information on the Plant Load Factor (PLF) or the increased generation during the monitoring period.					

Project Participant Response :	Date: 26/12/2024
Although the Plant Load factor is an important parameter it's a derived/dependent variable and not a primary and independent variable. For the project owner, it is the generation output that matters most because billing happens based on monthly generation data. Since the project is approximately 7 years old the project owner is finding it difficult to get the PLF estimation report so we have back-calculated the PLF from last year's generation data. Based on the past verification report which is available on the VERRA website generation during the year 2023 (Jan to December) which covers high as well as low wind season PLF is approx. 26.47% (Net generation- 83,475 MWh) which is in line with the PLF calculated (26%) as per generation data (81,993 MWh) estimated in the registered PDD. Since we are covering only the high wind season during the current monitoring period so generation data is coming higher than the expected annual average calculated on a pro-rata basis for this monitoring period.	
Documentation Provided by Project Participant:	
Revised MR	
Information Verified by Lead Assessor:	
Shut down/break down records for the MP	
Reasoning for not Acceptance or Acceptance and Close Out:	Date: 02/01/2025

Information regarding shutdown/breakdown has now been provided in section 3.1 and the breakdown records have been verified during on-site inspection.

Further, after reviewing the response provided by the project participant (PP), it is acknowledged that the Plant Load Factor (PLF) is a derived variable based on generation data, rather than a primary independent variable. The explanation that the project owner focuses on actual generation output, which directly correlates with billing and operational performance, is noted.

The project owner has indicated that obtaining a direct PLF estimation report has been challenging. However, to address this, they have back-calculated the PLF using generation data from 2023, which includes both high and low wind season periods. The calculated PLF of approximately 26.47% (based on 83,475 MWh generation) is in line with the estimated PLF of 26% as per the registered PDD, based on the generation data from the previous year (81,993 MWh).

Additionally, the current monitoring period coincides with the high wind season, which naturally results in higher generation figures. This increase in generation is consistent with expectations based on the pro-rata calculation. Furthermore, the Plant Load Factor (PLF) achieved during the current monitoring period is 5.6% higher (i.e. calculated to be 31.6% approx) than the registered PLF of 26%. This increase is within the variation range of +10% and -10% as considered during the sensitivity analysis conducted at the time of project registration. Therefore, this variation in PLF falls within the expected operational range and does not impact the additionality of the project.

Given this clarification and the verification of the generation data and PLF calculation, CAR 02 is closed.

Acceptance and Close out by Lead Assessor:

Date: 02/01/2025

Date:	10/12/2024		Raised by:	Shikha Sharma	
Type:	CL	Number:	01	Reference:	4.3
Lead Assessor Comment:					
August generation is inconsistent and observed to be significantly higher than the value used for calculation. Based on the observation the difference between estimated and achieved emission reductions for the monitoring period is 14.37%. PP shall clarify the impact of increased generation and PLF on the additionality of the project.					

Project Participant Response:	Date: 26/12/2024
While preparing the PDD we have considered the annual average generation data which covers the generation data for 12 months consisting of both low and high wind seasons (January to December). The current monitoring window covers high wind season during which WTGs give maximum output while the rest of the months' generation goes down drastically. For the current monitoring period months are of high wind season. You may look at October's month generation data which is drastically lower than other months generation. To substantiate this fact, we may compare the generation/emission data provided in the last verification report (for monitoring period 1st September 2023 to 30th April 2024 (8 months) total emission reduction is 38,515 tCO₂). The total emission reduction data in 8 months (Low wind season) is even less than the high wind season (May to August- Not the entire current monitoring) which is 38,829 tCO₂. Although PLF should have been mentioned in the PDD it is not mentioned either in the registered PDD nor in the Validation report issued by DoE. With the capacity of the project mentioned and the expected annual generation mentioned in the registered PDD, we have back-calculated the PLF which is coming to 26%. Considering the fact that the current monitoring period consists of high wind season, generation data and corresponding PLF will be always higher than the annual average so the increase in generation/PLF by 14.37% will not impact the additivity of the project.	
Documentation Provided by Project Participant:	
ER sheet	
Information Verified by Lead Assessor:	
ER sheet JMR Invoices	
Reasoning for not Acceptance or Acceptance and Close Out:	Date: 02/01/2025
PP has clarified that the generation data used for preparing the Project Design Document (PDD) is based on an annual average, which includes both low and high wind seasons (January to December).	

The current monitoring period, however, coincides with the high wind season, during which the wind turbines generate at maximum capacity, leading to higher generation figures compared to the annual average. This is consistent with the observed higher generation data in August, which is part of the high wind season.

To further substantiate this, the PP has referenced the generation and emission reduction data from the previous verification period (1st September 2023 to 30th April 2024), showing that the emission reductions during the low wind season (38,515 tCO₂ over 8 months) were lower than the emission reductions in the high wind season (38,829 tCO₂ from May to August). This supports the argument that seasonal variations in wind generation are normal and do not impact the overall performance or additionality of the project.

Additionally, the PP has confirmed that the data for August, which appeared inconsistent earlier, has now been correctly reported. This data has been cross-checked with the Joint Monitoring Report (JMR) and verified against the relevant invoices, ensuring its accuracy.

The PP also mentioned that while the Plant Load Factor (PLF) was not explicitly mentioned in the registered PDD or validation report, they have back-calculated the PLF based on the project's capacity and expected annual generation, arriving at a PLF of 26%. The achieved PLF during the current monitoring period is only 5.6% higher than the registered 26%, which falls within the variation range of +10% and -10% considered during the sensitivity analysis conducted during the registration of the project. Given that the current monitoring period covers the high wind season, the higher generation and PLF are expected and do not impact the additionality of the project.

Based on the corrected August generation data, along with the seasonal variations in generation and the back-calculated PLF, we conclude that the observed increase in generation (20.71%) and PLF (5.6% from the registered value) is consistent with the high wind season and does not affect the additionality of the project.

Therefore, CL01 is closed.

Acceptance and Close out by Lead Assessor:

Date: 02/01/2025

Date:	10/12/2024		Raised by:	Shikha Sharma	
Type:	CL	Number:	02	Reference:	4.4
Lead Assessor Comment:					
Calibration is being done frequently as observed from the calibration report, however, is being reported as once in 5years.					

Project Participant Response:	Date: 26/12/2024
At the time of the registration process, the project owner has followed the guidelines issued by the Central Electricity Authority CEA(https://cea.nic.in/old/reports/regulation/meter_reg.pdf) which is the nodal authority for metering-related regulation at the central level but as the project falls under state regulatory ambit so the project owner is following the guideline as per state utility. This frequent calibration is better and it will reduce the margin of error so it should be acceptable.	
Documentation Provided by Project Participant:	
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Information Verified by Lead Assessor:	
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Reasoning for not Acceptance or Acceptance and Close Out:	Date: 02/01/2025
The calibration frequency of once every five years, as reported in the Monitoring Report (MR), is in compliance with the registered Project Design Document (PDD). However, the MR does not include information on the more frequent calibration activities, as reflected in the calibration report. Frequent calibration is a good practice that ensures the continued accuracy and reliability of the monitoring equipment. While the registered PDD specifies a five-year calibration interval, the MR should accurately reflect the actual calibration practices carried out during the monitoring period. Hence, CL 02 is still open.	
Project Participant Response:	Date: 03/01/2025
The calibration of meters is done almost every 6 months as requested by the State Utility. The calibration of meters was done on 06/02/2021, 19/07/2021, 18/12/2021 and 16/11/2022 and then replacement of meters was done on 20/07/2023. All the calibration certificates have been submitted to the DOE for review. The same has been updated in the revised MR.	
Documentation Provided by Project Participant:	
Revised MR.	
Information Verified by Lead Assessor:	

Calibration records	
Reasoning for not Acceptance or Acceptance and Close Out:	Date: 10/01/2025
The PP confirmed that, although the registered Project Design Document (PDD) specifies a calibration frequency of once every five years, calibration activities were conducted more frequently as required by the State Utility. Specifically, calibrations were performed on 06/02/2021, 19/07/2021, 18/12/2021, and 16/11/2022, with meter replacement occurring on 20/07/2023. Calibration certificates have been reviewed, and the MR has been revised to accurately reflect these more frequent calibration activities. During the site visit, the last calibration dates were confirmed to be 26/02/2024 and 13/08/2024, which are applicable for the current monitoring period. Given that the MR has now been updated to reflect the actual calibration practices and the recent calibrations were verified during the site visit, the finding has been adequately addressed. Therefore, CL 02 is considered closed.	
Acceptance and Close out by Lead Assessor:	Date: 10/01/2025

Date:	10/12/2024	Raised by:	Shikha Sharma		
Type:	CL	Number:	03	Reference:	1.4, 4.1
Lead Assessor Comment:					
According to the commissioning certificate and as confirmed during the interview with the monitoring team, the total commissioned capacity is 80 MW. However, the capacity registered under VCS Project ID 1776 is reported as 36 MW. PP shall provide clarification regarding this discrepancy.					
Project Participant Response:				Date: 26/12/2024	

The project has two parts. Out of 80 MW, 36 MW power is being sold to private consumers under private arrangement and the remaining 44 MW is being sold to the state utility (BESCOM). There is a separate feeder and metering arrangement for 36 MW (2 MW*18 WTGs) and only this is registered under the VCS mechanism. The main reason for getting 36 MW out of 80 MW under a carbon mechanism is to fetch extra revenue, as the main revenue stream for 36 MW power sales is uncertain because the PPA is with a private entity. In private PPAs, there is always a risk of delay in the payment, renegotiation of the tariff, and even a larger risk of termination. In the case of PPA with a government utility, the risk of termination is zero and the revenue stream is more streamlined.	
Documentation Provided by Project Participant:	
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Information Verified by Lead Assessor:	
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Reasoning for not Acceptance or Acceptance and Close Out:	Date: 10/01/2025
Based on the clarification provided by the project proponent, the discrepancy in the reported capacity has been explained. The total commissioned capacity of 80 MW is correct, with 36 MW being sold to private consumers under a separate arrangement as verified through the PPA agreements and registered under the VCS mechanism, while the remaining 44 MW is sold to the state utility (BESCOM). The distinction in metering and feeder arrangements between the two parts of the project was observed during the site visit, and the reasoning for registering only the 36 MW under the VCS mechanism (due to the associated risks with the private PPA) has been appropriately detailed. Hence, CL 03 is closed.	
Acceptance and Close out by Lead Assessor:	Date: 10/01/2025

Date:	10/12/2024		Raised by:	Shikha Sharma	
Type:	CL	Number:	04	Reference:	1.4, 4.1
Lead Assessor Comment:					

It was observed that other Wind Turbine Generators (WTGs), which are not part of the project, are located in close proximity to the project instances.

Based on this observation, PP shall clarify the following:

- Compliance with Standard v4.7, Section 3.6.8, which states: "The project proponent shall include in a singular project all project activity instances within ten kilometers of another instance of the same project activity and with the same project proponent. Instances of the same project activity may not be spread across more than one project if they are within ten kilometers of each other."
- Whether the project constitutes a fragmented part of a larger project, in accordance with the requirement of Standard v4.7, Section 3.10.3.

Project Participant Response:

Date: 26/12/2024

- At the time of registration, Standard 3.7 was available and valid. Therefore, standard 4.7 would not be applicable for this project activity.
- At the time of registration of the project, PP followed the Standard 3.7 which was valid during that time and according to the Section 3.9.2, which states that "Where applying a methodology with scale and/or capacity limits, it shall be demonstrated that the project is not a fragmented part of a larger project or activity that would otherwise exceed such limits. The project shall be considered a fragmented part of a larger project if within one kilometer of the project boundary there exists another project where:
 1. The project proponents for both projects are the same- The project proponent is the same for the other project. The scale and the total capacity of the project does not impact or exceed the limits as per the methodology.
 2. The sectoral scope and project activity for both projects are the same- The sectoral scope and project activity are same.
 3. The other project has been registered under the VCS or another GHG program within the previous two years- Remaining part of the project other project is not registered under any other GHG program or under VCS.

Condition three confirm that the current project is not a fragmented part of the project.

Documentation Provided by Project Participant:

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Information Verified by Lead Assessor:

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Reasoning for not Acceptance or Acceptance and Close Out:	Date: 10/01/2025
Upon review of the project proponent's (PP) response, it is confirmed that the project complies with the requirements specified in Standard 3.7 at the time of registration. Specifically, it has been demonstrated that: 1. The PP has adhered to the applicable version of the standard (Standard 3.7) at the time of registration, and as such, the current finding under Standard v4.7, Section 3.6.8, does not apply to the project. 2. The project is not a fragmented part of a larger project, as defined in Section 3.9.2 (Standard 3.7), as the scale and capacity of the project do not exceed the limits because the project would still remain project scale (considering the estimated annual emission reductions would remain below 300,000 tonnes). Further, the other project is not registered under any GHG program which has been confirmed through the publicly available registry information of the programs. Therefore, the project does not violate any applicable requirements related to fragmentation as per the standard in effect at the time of registration i.e. version 3.7. Hence, CL 04 is closed.	
Acceptance and Close out by Lead Assessor:	Date: 10/01/2025

Date:	10/12/2024		Raised by:	Shikha Sharma	
Type:	CL	Number:	05	Reference:	4.2.2
Lead Assessor Comment:					
During the stakeholder interviews conducted as part of the project's monitoring and evaluation activities, it was identified that a few interviewed stakeholders were not aware of the project's grievance mechanism. Additionally, there was a lack of awareness regarding ongoing communication and engagement with stakeholders. PP Shall clarify the on-going stakeholder communication and engagement mechanism.					
Project Participant Response:				Date: 26/12/2024	

It is not possible for the project owner to create awareness among all stakeholders sometimes/ few stakeholders might not be aware of the project or its ongoing monitoring or evaluation activities.

Also, PP conducts various awareness and training programs for the personnel and local stakeholders who would like to attend.

However, the project owner has a well-established grievance mechanism in place but the project owner can't create awareness among all stakeholders (Particularly all villagers) as the project and spread across a large area. Also, most of the WTGs are on revenue land so the villagers do not take much interest and do not interfere in the operation & maintenance process.

The project proponent follows three methods for continuous feedback mechanisms for ongoing communications with stakeholders like the grievance box and grievance register placed at the regional office/project site and a digitized QR code for the stakeholders to register any complaints or feedback. Since the stakeholders were picked randomly during the site audit so there is always a chance that a few stakeholders are not aware of the project activities and its benefit. PP conducts various awareness and training programs for local stakeholders and evidence of the same has been shared.

Documentation Provided by Project Participant:

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Information Verified by Lead Assessor:

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Reasoning for not Acceptance or Acceptance and Close Out:

Date: 02/01/2025

It was verified on-site that the project owner has established mechanisms for stakeholder communication, including a grievance box, a grievance register at the regional office/project site, and a digitized QR code for submitting complaints or feedback. During the interview, the project owner acknowledged that while it is challenging to create awareness among all stakeholders—especially in remote areas and among those with limited engagement with the project—efforts are made to ensure the availability of these mechanisms.

Although some stakeholders interviewed during the audit were not aware of the grievance mechanism, all stakeholders interviewed acknowledged the employment opportunities generated by the project and expressed no concerns regarding property rights, discrimination, or other related issues.

The project has established appropriate grievance mechanisms and ongoing communication efforts, as verified on-site.

Hence, CL 05 is closed.

Acceptance and Close out by Lead Assessor:

Date: 02/01/2025