



WIND POWER PROJECT IN TAMIL NADU BY GREEN INFRA RENEWABLE ENERGY LIMITED

Document Prepared By

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Report ID	CC IPL 3065/VER/VERRA/20260102
Project title	Wind Power Project in Tamil Nadu by Green Infra Renewable Energy Limited
Project ID	1904
Verification period	01-July-2025 to 31-December-2025 (inclusive of both dates)

Original date of issue	25-May -2026
Most recent date of issue	25-May -2026
Version	1.1
<i>VCS Standard</i> Version	VCS Standard, version 4.7
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Summary:

- **A brief description of the verification and the project**

Verification: Carbon Check (India) Private Ltd. has been contracted /15/ on 30-January-2026 by, “Green Infra Renewable Energy Limited.” to undertake ninth verification and certification for the greenhouse gas (GHG) emission reductions reported from ‘Wind Power Project in Tamil Nadu by Green Infra Renewable Energy Limited’ VCS ID 1904¹, for the monitoring period 01-July -2025 to 31-December-2025 /01/ under the crediting period 08-October- 2018 to 07- October- 2028 (inclusive of both days). The verification is based on the desk review of the Monitoring report /01/, VCS JPD & MR /B05/ & the corresponding joint validation and verification report /B05/, supporting emission reduction calculation spread sheets /02/ and other relevant supporting documents made available to the verification team by the project proponent accompanied by onsite interviews. In line with the relevant requirements of VCS Standard, version 4.7/B01-a/.

Project: Wind Power Project in Tamil Nadu by Green Infra Renewable Energy Limited is a wind power project with a total capacity of 249.9 MW. The wind farm is converting the potential energy of the wind into electricity by means of 119 wind turbines with 2.1 MW capacity of each. The project at Village-Chandragiri, Ottapidaram, Mela Thattaparai, Taluka- Tuticorin, District-Tuticorin in Tamil Nadu state of India. The project activity is a non-grouped project which employs CDM methodology; ACM0002, version 19.0 /B02/.

The project activity has been operational since commissioning (08- October- 2018) /03/ and during the ninth monitoring period i.e., from 01-July -2025 to 31-December -2025 (inclusive of both days), it has generated 346,321 MWh net electricity, thereby resulting in emission reduction of 324,433 tCO₂e for the current monitoring period. The monitoring period subject to this monitoring report is inclusive of first and last day of period.

- **The purpose and scope of verification:**

Purpose: The purpose of the verification is to review the monitoring results and verify that monitoring methodology was implemented in accordance with the monitoring plan and monitoring data, used to confirm the reductions in anthropogenic emissions by sources are sufficient, definitive, and presented in a concise and transparent manner. Monitoring plan, monitoring report and project compliance with relevant VCS (VCS Standard, Version 4.7 /B01-a/, VCS requirements under VCS program guide, relevant decisions, clarifications, and guidance from VCS associations.), CDM (relevant decisions, clarifications, and guidance from the CMP and CDM Executive Board), and host party criteria are particularly verified to confirm that the project has been implemented in accordance with previously registered design and conservative assumptions as documented.

Scope: The scope of the verification is:

- To verify the project implementation and operation with respect to the registered VCS JPD & MR /B05/.
- To verify the implemented monitoring plan with the registered VCS JPD & MR /B05/ 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.
- 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.

¹ [Verra Search Page](#)

- **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 /17/ involving but not limited to:

(i) Assessment of the implementation and operation of the proposed VCS project activity as per the registered VCS JPD & MR /B05/.

(ii) Validation and Verification of implemented monitoring plans per the VCS JPD & MR /B05/ and applied baseline and monitoring methodology /B01/;

(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 /B05/.

(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 JPD & MR /B05/ 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, total of 11 findings were raised, which includes:

04 Corrective Action Request (CAR); 07 Clarification Requests (CLs);

All the raised findings raised by VVB are successfully resolved by the PP. 01 (one) FAR has been raised in the current monitoring period.

- **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 Carbon Check's opinion, the emission reductions reported for the "Wind Power Project in Tamil Nadu by Green Infra Renewable Energy Limited" in the monitoring report are checked. Carbon Check is therefore able to certify that the emission reductions from the "Wind Power Project in Tamil Nadu by Green Infra Renewable

Energy Limited” during the ninth monitoring period, from 01-July -2025 to 31-December -2025 (inclusive of both days), is achieved emission reduction of 324,433 tCO₂ equivalent. Carbon Check 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 an approved VCS Program Registry based on the requirements set out under the most recent version of the VCS Program Guidelines clause on VCS Registration. The verification of reported emission reductions is based on the information made available to Carbon Check and the engagement conditions detailed in this report. Hence, Carbon Check cannot be held liable by any party for decisions made or not made based on this report.

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1 INTRODUCTION

1.1 Objective

Carbon Check (India) Private Ltd. (Carbon Check) has been contracted /15/ by Green Infra Renewable Energy Limited, the Project Proponent (PP), to undertake the ninth verification of the VCS Project “Wind Power Project in Tamil Nadu by Green Infra Renewable Energy Limited” with installation of 249.9 MW wind power project at village Chandragiri, Ottapidaram, Mela Thattaparai, Taluka- Tuticorin, District- Tuticorin in Tamil Nadu state of India, VCS ID 1904, for the monitoring period 01-July -2025 to 31-December -2025 (inclusive of both days), under the crediting period 08-October-2018 to 07-October-2028 (inclusive of both days), as per monitoring report version 3.0 dated 20-May -2026 /01/, with regard to the relevant requirements of VCS Standard, version 4.7 /B01-a/. The VCS projects must undergo an independent third-party verification and certification of emission reductions as the basis for issuance of Voluntary Emission Reductions (VERs). Through the verification activities, it is to be confirmed that:

- The project is implemented as described in the VCS PD & MR /B05 /;
- 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 /B01-a/ and VCS program guide, (version 4.4) /B01-b/ 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 of this monitoring period / 01 /, registered VCS JPD & MR /B05 /, Emission reduction calculation spreadsheets /02/, supporting documents made available to the verifier /01/ – /33/ and information collected through performing onsite visit interviews /17/. Furthermore, publicly available information was considered as far as available and required.

Carbon Check 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 basis of the following requirements, applicable for this project activity:

- VCS Standard, version 4.7 /B01-a/
- VCS Program Guide, version 4.4/B01-b/

- CDM Methodology: ACM0002. “Grid-connected electricity generation from renewable sources.” Version 19.0 /B02/.
- Methodological Tool 07: Tool to calculate the emission factor for an electricity system Version 7.0 /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 JPD & MR /B05/.
- 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 voluntary emission reductions 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.

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

1. Completeness check and desk review.
2. Onsite interviews with stakeholders.
3. Resolution of outstanding issues and issuance of final verification report and applicable VCS Verification Deeds of Representation.

Carbon Check 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 for the client. However, stated requests for clarifications and/or corrective actions may provide input for improvement of the monitoring activities.

1.3 Level of Assurance

The verification report is based on the Monitoring report /01/, registered VCS JPD & MR /B05/, supporting documents made available to the Carbon Check, and information collected through performing interviews.

The verification has been planned and organised to achieve a:

☒ Reasonable level of assurance as per VCS Standard (version 4.7)

☐ Limited level of assurance.

The project has an estimated emission reduction 324,433 tCO₂e for the current monitoring period, while the actual achieved emission reduction is 356,665.6 tCO₂e for the current monitoring period. As the annual emission reduction is greater than 300,000 tCO₂e, the project falls under the "Large Project" category in accordance with the relevant classification criteria as per the VCS standard Version 4.7/ B01-a/. Therefore, 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 one percent, as required by section 5.3.1 of the VCS Standard, version 4.7 /B01-a/.

1.4 Summary Description of the Project

The project activity involves electricity generation by wind electric convertors and supplying the generated electricity to the Indian Grid. The project being a renewable energy generation activity, it leads to removal of fossil fuel dominated electricity generation. The project activity results in reductions of greenhouse gas (GHG) emissions that are real, measurable, and verifiable and also plays beneficial role in the mitigation of climate change.

The project activity consists of 119 WTGs (2.1 MW capacity each), making the total installed capacity to be 249.9MW in the district of Tuticorin in Tamil Nadu, India. The WTGs are of Suzlon make S111-120 - 2.1 MW /22/. The WTGs have been commissioned on 08- October-2018 as verified through the commissioning certificate issued by SECI /03/. The location of the project WTGs was verified through Google earth and KML submitted by PP /18/ and found consistent with the data provided in the MR /01/. The same was verified against the registered Joint VCS PD&MR /B05/ and commissioning certificates /03/. The emission reductions from the project activity during the period 01-July -2025 to 31-December -2025 (inclusive of both days) amount to 324,433 tonnes of CO₂e.

The verification team has physically verified the equipment's installed at site and SCADA monitoring system during the site visit /17/. Based on the assessment of the documents, the assessment team can confirm that the project activity is fully functional and implemented as described in the registered joint VCS PD&MR /B05/.

During the onsite audit inspection /17/, 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 crosschecked during the desk review of technical specifications /22/, Single line diagram /24/ and meter location, commissioning certificate /03/, review of data during onsite audit and test certificates /07/ for meters.

2 VERIFICATION PROCESS

2.1 Method and Criteria

The method and criteria used for verification:

The verification consists of the following three phases:

1. Completeness check and desk review of the joint validation & verification report, monitoring plan, monitoring report, monitoring methodology /B02/, VCS JPD & MR /B05/, applicable tools /B03/ in particular attention to the frequency of measurements, quality of metering equipment including calibration requirements, QA/QC procedures and other relevant documents.

2. Onsite interviews /17/ (including follow-up interviews with project stakeholders, when deemed necessary). The onsite interviews include the following:

- An assignment of implementation and operation of project activity with respect to validated VCS JPD & MR /B05/
- Review of information flows for generating, aggregating, and reporting the monitoring parameters.
- Onsite Interview with relevant personals to determine whether the operational and data collection procedures are implemented and in accordance with the monitoring plan of the validated VCS JPD & MR /B05/,
- Cross check of information and data provided in the monitoring report with purchase records or similar data sources.
- Review of calculation of the emission reductions.
- Implementation of QA/QC procedure in-line with the VCS JPD & MR /B05/ and methodology requirements.

Resolution of outstanding issues and the issuance of the final Verification report and as applicable the VCS Verification Deed of Representation.

Milestone description	Time
Date of contract signing with the VVB for verification	30-January -2026
On-site audit	17-March -2026
Date of Issue of Draft Verification Report	18-March -2026
Date of Issue of Final Verification Report	25-May -2026

2.2 Document Review

During the document review, Carbon Check has applied standard auditing techniques to assess the quality of information provided. The verification was performed primarily based on the review of the monitoring report /01/ and the supporting documentation /02/ to /33/. This process included:

- A review of data and information presented by the PP to verify their completeness
- A review of the MP and monitoring methodology /B01/, paying particular attention to the frequency of measurements, the quality of metering equipment including calibration requirements, and the QA/QC procedures, and
- An evaluation of data management and the QA/QC system in the context of their influence on the generation and reporting of VERs.

The monitoring report (version 01 dated 29-January -2026) /01/ was initially reviewed and Carbon Check requested the PP to present the supporting information and documents. The documents were reviewed by Carbon Check. Through the process of the verification, the revised monitoring report (version 3.0 dated 20-May -2026) /01/ and the supporting documents were evaluated to confirm the actions taken by the PP to the CARs and CLs issued by the verification team.

The list of documents referred during this verification has been provided in Appendix-2.

2.3 Interviews

The table below describes the onsite interview process and further identifies personnel, including their roles, who were interviewed and/or provided information additional to that provided in the project description, Monitoring report /01/ and any supporting documents. The team leader along with the team member conducted the on-site audit.

SN	Date	Name	Organisation	Topic	Persons Interviewed
/01/	17-March -2026	Rajeev Kumar Singh	Green Infra Renewable Energy Limited	• Project Design • Project Implementation and operational status	Jeni Miraclin Nifiya J
/02/	17-March -2026	S Selvakumar	Green Infra Renewable Energy Limited	• Project start date and Project Location • Baseline Scenario	Stefimol T A
/03/	17-March -2026	P Kalyanasundaram	Green Infra Renewable Energy Limited	• Compliance with relevant laws • Roles and responsibility	
/04/	17-March -2026	M Chermaraja	Green Infra Renewable Energy Limited	• Qualification and Training	

/05/	17-March-2026	Sangilikarupasamy A	Local villager/employee	• Monitoring and reporting documentation	
/06/	17-March-2026	J Soundra Pandian	Local villager/employee	• Quality Assurance – Management and operating system	
/07/	17-March-2026	S Selvi	Local villager/employee	• Social and Environmental Impacts	
/08/	17-March-2026	M Gunasekar	Local villager/employee	• Local Stakeholders meeting process • Operation and maintenance • Discussion on: Risk to Local stakeholder and the environment, Respect for human rights and equity, Ecosystem health. • Compliance with relevant laws • Roles and responsibility • Social and Environmental Impacts • Continuous Grievance mechanism • Emission reduction calculations • Monitoring report	

2.4 Site Visits

Carbon Check has conducted an on-site inspection on 17-January -2026. A reasonable level of assurance has been maintained through the alternative means used for the purpose of verification as follows:

- 1) An assessment of the implementation and operation of the project activity as per the registered VCS JPD & MR /B05/
- 2) A review of information aggregating and reporting of the monitoring parameters
- 3) Interviews with relevant personnel to confirm that the operational and data collection procedures are implemented in accordance with the MP (section 2.3 above)
- 4) A cross-check between information provided in the monitoring report and the data from other sources.

- 5) A check of the monitoring equipment including calibration performance, and observations of monitoring practices against the requirements of the VCS JPD & MR /B05/ and the applied monitoring methodology /B02/.
- 6) A review of calculations and assumptions made in determining the GHG data and ERs /02/, and
- 7) An identification of QA/QC procedures in place to prevent, or identify and correct, any errors or omissions in the reported monitoring parameters

The verification team carried out onsite interviews with representatives of PP to assess the information included in the project documentation and to gain additional information regarding the compliance of the project with the relevant criteria applicable for the VCS.

Hence, the VVB has used other standard auditing techniques for validation or verification as referred to in VCS Rules/requirements, VCS Validation and Verification Manual, version 3.2 /B01-c/.

- Verification team has performed interview with PP to check implementation, project boundary, current situation, monitoring and metering equipment, monitoring procedures, calibration etc.
- Cross-check evaluation, for information received from interviews, under the scope of all information and references provided in MR /01/ and supporting documents.
- A check of the monitoring equipment including performance and observations of monitoring practices against the requirements of the registered VCS JPD & MR /B05/ and the selected methodology /B02/.

2.5 Resolution of Findings

Carbon Check, during this verification, identified issues related to the monitoring, implementation or operation of the VCS project that could impair the capacity of the proposed VCS project to achieve project emission reductions or influence the reporting of emission reductions. Carbon Check has identified, discussed these issues within the Verification report in Appendix 5.

- Clarification requests (CLs): Project reporting lacks transparency and further information is needed to determine if a material discrepancy is present.
- Corrective action requests (CARs): The VVB has identified a material discrepancy or non-conformance that the project proponent must address.

The verification team identified 04 CAR, 07 CLs and 01 FAR. All CARs and CLs raised by Carbon Check during this verification are successfully resolved by the PP and the FAR raised by VVB remains open for the next monitoring period.

2.5.1 Forward Action Requests

Forward Action Request (FAR) is to be raised when the monitoring and reporting require attention and/or adjustment for the verification period. FARs does not relate to VCS requirements for issuance of ERs achieved during subject monitoring.

Carbon Check has 01 (one) raised any FAR during this Verification. Please refer to Appendix 5 of this report.

2.6 Eligibility for Validation Activities

This section is not applicable as Carbon Check is conducting the ninth verification activity. Carbon Check has a valid UNFCCC accreditation in the sectoral scope from UNFCCC.

The project activity falls under sectoral scope 01 and the Carbon Check is accredited for validation /verification of project activities under this scope.

3 VALIDATION FINDINGS

3.1 Methodology Deviations

Carbon Check verified all possible methodological deviations which do not negatively affect the conservativeness of the quantification of GHG emissions reductions or removals, except where the deviations result in greater accuracy.

Carbon Check attempts to recognize whether any methodology deviation relates to the procedures relating to monitoring and measurement. Also, the interconnected nature of methodology, Carbon Check also checked that such deviations will not have implications on other provisions of the methodology (e.g., equations for quantification) and must assess this possibility when evaluating a proposed deviation.

The verification team confirms that the registered project, under the current monitoring period (i.e., ninth monitoring period from 01-July -2025 to 31-December -2025 (inclusive of both dates), complies with the requirements of the applied monitoring methodology ACM0002.-Version.19.0 /B02/. Therefore, no methodological deviations are applied during the monitoring period.

3.2 Project Description Deviations

Deviation #1:

During the previous 5th monitoring period (01-September-2023 to 30-November-2023) following project deviation was considered:

As per the registered PDD the energy meter needs to be calibrated once in 5 years. The energy Meter was calibrated on 25-September-2018 and the due date for the next calibration was 24/09/2023. However, calibration is not conducted till date, hence there is delay in calibration identified during this monitoring period. As per the clause 11.1.1 of the PPA, "the metering system shall be tested, maintained and owned by the power producer". The power producer shall get approval from state utility for the calibration of meters, as the entire plant must be shut down for at least 3-4 hrs. The PP has already requested approval via SRDLC Portal, and meters will be calibrated on 27th -28th Feb 2024, if approval received. Since the calibration of meters is not completely under control of PP and hence considered this instance as project deviation during the current monitoring period. The PP addressed the calibration delay applying maximum error to the monitoring parameter for the delayed period in line with the requirements of para 366 (a) of VVS PAs v 03.

However, this project deviation doesn't have an adverse impact in the applicability of the methodology, additionally or the appropriateness of the baseline scenario.

Deviation #2:

During the 6th monitoring period (01-December-2023 to 30-April-2023) following project deviation was considered:

The main meter and check meter which were due to be calibrated on 24-September-2023 were finally calibrated on 27-February-2024. The PP addressed the calibration delay by applying maximum error to the monitoring parameter for the delayed period (01-December-2023 to 27-February-2024) in line with the requirements of para 366 (a) of VVS PAs v 03.

The above deviations do not impact the appropriateness of the baseline scenario, additionality, or applicability of the methodology. Hence the above deviations are valid.

Deviation #3:

During the 9th monitoring period (01-July-2025 to 31-December-2025) following project deviation was considered:

The line diagram under the metering arrangement in Section 4.3 (Monitoring Plan) of the Monitoring Report has been revised for improved clarity and to accurately reflect the actual project site conditions. The updated diagram clarifies that the two meters indicated at the 33/230 kV substation are check meters located at the project site, while the meters at the Chandragiri substation represent the main and check meters.

The verification team has reviewed the revised diagram and confirmed that the changes are representational in nature and consistent with the actual metering arrangement implemented at the project site. No changes have been made to the monitoring parameter, data sources, or measurement methodology.

The above deviation does not impact the appropriateness of the baseline scenario, additionality, or applicability of the methodology. Hence, the deviation is considered valid.

Deviation #4:

The data measurement activities described under Section 4.3 (Monitoring Plan) of the Monitoring Report have been revised to reflect the actual project site conditions. As per the updated approach, generation data is captured through the ABT-compliant metering system at 15-minute intervals, and the scheduled generation finalized through day-ahead and real-time scheduling forms the basis for billing and invoice generation. The actual generation, as metered and validated, is compared with the scheduled generation, and deviations are accounted for under the Deviation Settlement Mechanism (DSM). The relevant data and settlement records are published by the Southern Region Power Committee (SRPC) under the Government of India framework.

The verification team has reviewed the revised data measurement approach and confirmed that the changes reflect the actual monitoring and data handling practices at the project site, and that generation data used for emission reduction calculations continues to be based on metered electricity supplied to the grid. The revision does not alter the monitoring parameter, data sources, or calculation methodology.

The above deviation does not impact the appropriateness of the baseline scenario, additionality, or applicability of the methodology. Hence, the deviation is considered valid.

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 in operation stage as evidenced by the onsite inspection of the site /17/. All the physical components and project boundary are in conformity with the description in registered VCS JPD & MR /B05/, and joint validation and verification report /B05/. The capacity of project equipment's has been confirmed during the onsite inspection /17/, also through the technical specifications /22/, commissioning certificate /03/ and found in-line with the registered VCS JPD & MR /B05/.

On the basis of the onsite inspection and the review of technical specifications /22/, Single line diagram /24/, invoices and Electricity generation data /04/, the verification team confirms that the project is implemented and operated as described in the registered VCS JPD & MR /B05/. The project activity was commissioned on 08-October -2018 as verified from the commissioning certificate of the project activity /03/. As confirmed during the onsite audit, the project activity was in continuous operation since commissioning. The total capacity of the power plant 249.9 MW consisting of 119 wind turbine generators of 2.1 MW capacity. There is no such incident reported during the current monitoring period, which may impact the operation & capacity design of the project activity.

Ownership and other programs:

PP has declared that the project is not registered in other GHG programs, PP confirmed that the project will only be going forward with VCS registry, as declared in VCS- JPD & MR /B05/. Thus, emission reductions generated by project will be solely claimed by PP and PP has the right of use, which is acceptable. Verification team had confirmed that project does not participate in any emission trading program or any other GHG program and has not sought or received any other form of environmental credit. The project has applied only under VCS for registration. This project is not participating under any other GHG programs.

PP will not claim the environmental/carbon credits under any other GHG emission reduction scheme for the crediting period under VCS. PP has declared the same during the validation and the same has been confirmed by VVB through review of VCS JPD & MR /B05/ & the corresponding joint validation and verification report /B05/. Hence, there is no possibility of double counting.

Management and operational system:

Verification team was able to verify that authorities and responsibilities for monitoring and reporting of all data related to the emission reductions were clearly defined for the monitoring period from 01-July -2025 to 31-December -2025 (inclusive of both dates).

The allocation of the responsibilities is documented in a written form and is followed as described in the registered VCS JPD & MR /B05/. Routines for the archiving of data are defined and documented. The electricity supplied is verified from the “Deviation Settlement Account document” /23/ and is cross checked from “Monthly Invoices” /04/ raised by the PP. The verification team reviewed the Deviation Settlement Account (DSA) records issued by the Southern Regional Power Committee (SRPC), which are publicly available documents under the Government of India’s power sector regulatory framework. The verification team confirmed that the scheduled generation forms the basis for billing and commercial settlement, while the actual metered generation is compared against the scheduled generation for determination of deviations under the Deviation Settlement Mechanism (DSM). It was observed that the data is consistent with the provided in the final MR /01/ and ER sheet /02/. The status of the project activity was verified through onsite audit and confirmed that the project is fully operational.

The monitoring plan described in section 4.2 of the MR confirmed to be correct. All the parameters of the monitoring plan are monitored using appropriate metering system, the details of which, as mentioned in the section 4.3 of the MR, have been confirmed through the onsite visit /17/ and the technical document /22/ submitted by the PP. Certain deviation occurs in comparison with registered JPD & MR /B05/. The details of the same is provided in above section 3.2 of this report. The verification team has interviewed the plant personnel involved in the monitoring of the parameters that are used to determine the emission reductions of the project. It is confirmed based on the interviews and review of roles and responsibilities as per organizational structure, that the plant's team is competent enough to monitor the parameters as described in the monitoring plan.

The verification team has interviewed the plant personnel involved in the monitoring of the parameters that are used to determine the emission reductions of the project. It is confirmed based on the interviews and review of roles and responsibilities as per organizational structure, that the plant's team is competent enough to monitor the parameters as described in the monitoring plan.

As discussed above and review of MR /01/, the verification team concludes that management and operational system of the project is implemented and operated well. The organizational structure, responsibilities and competencies of the personnel that carried out the monitoring activities are found to be satisfactory to the verification team including the methods used for generating/measuring, recording, storing, aggregating, collating, and reporting the data on monitored parameters. The procedures used for handling including frequency of measurement and QA/QC procedures is also verified by verification team and found that the required confidence level or precision has been met. Thus, it ensures the quality of data which is required in calculating the emission reductions.

Implementation status of the monitoring plan:

Verification team confirms through onsite inspection (refer to section 2.4 for details) and from the document review of technical specifications /22/, Single line diagram /24/ and meter location, PPA /06/, project documentation, invoices /04/, that the actual monitoring system complies with the monitoring plan mentioned in the registered VCS JPD & MR /B05/. Certain deviation occurred in comparison with registered JPD & MR /B05/. The details of the same is provided in above section 3.2 of this report.

During the verification, all relevant monitoring parameters of the registered monitoring plan have been verified with regard to the appropriateness of the verification method; the correctness of the values applied for ER calculation, the accuracy and applied QA/QC measures. All monitoring parameters have been measured / determined without material misstatements and are in line with all applicable standards and relevant requirements. It is confirmed that the monitoring mechanism is effective and reliable.

The project proponent raises monthly invoice to state utility based on scheduled electricity generation and deviated amount of electricity is settled on yearly basis, hence it is not feasible to cross check the monthly values of $EG_{PJ,y}$ through the invoices. Therefore, to make the cross-check process more robust the net electricity supplied to the grid is cross checked from Generation Reports provided by the O&M contractor. This approach is found to be appropriate, hence accepted.

The metering system comprises of one set of special energy meters (SEMs) installed at 230/33 kV Chandragiri sub-station for each generating units for monitoring and recording of electricity generation through individual unit after transformation losses. The SEMs are of accuracy class 0.2s and under control of the Power Grid Corporation of India Limited.

The monitoring methodology applies consistently the choice of the option selected for monitoring of baseline emissions. The monitoring plan provides procedures for the collection and archiving of all relevant data necessary for estimation or measuring the emission reductions within the project boundary during the crediting period.

From the document review and onsite inspection, it is confirmed that all the parameters were monitored in accordance with the registered monitoring plan during the monitoring period. Following are the details of monitoring in accordance with the monitoring plan of the registered VCS JPD & MR /B05/.

Item	Evidence gathering activities, evidence checked, and assessment conclusion:				
Audit history	PP has provided the audit history in section 1.2 of the MR/01/ and is				
	Audit type	Period	Program	Validation/ verification body name	Number of years
	Joint Validation and Verification	08-October-2018 to 30-November-2019	VCS	LGAI Technological Center, S.A. (Applus+ Certification)	1 year, 1 month, 23 days
	Verification	01-December-2019 to 31-January 2021	VCS	TUV SUD South Asia Pvt. Ltd.	1 year 2 months
	Verification	01-February - 2021 to 31-January-2022	VCS	TUV SUD South Asia Pvt. Ltd.	1 year 0 months
	Verification	01-February-2022 to 31-August-2023	VCS	LGAI Technological Center, S.A. (Applus+ Certification)	1 year 7 months
	Verification	01-September-2023 to 30-November 2023	VCS	LGAI Technological Center, S.A. (Applus+	3 months

				Certification)	
	Verification	01-December-2023 to 30-April-2024	VCS	Carbon Check (India) Pvt.Ltd.	5 months
	Verification	01-May-2024 to 31-August-2024	VCS	Carbon Check (India) Pvt.Ltd.	4 months
	Verification	01-March-2025 to 30-June-2025	VCS	Carbon Check (India) Pvt.Ltd.	4 months
	Verification	01-July-2025 to 31-December-2025	VCS	Carbon Check (India) Pvt.Ltd.	6 months
	Total	08-October-2018 to 31-December - 2025	-	-	6 years, 8 months, 23 days
VVB has checked the audit history mentioned under section 1.2 of the MR/01 / and cross checked with registered VCS JPD & MR /B05/ and found that MR has been filled correctly.					
Double counting and participation under other GHG programs		The project is not involved in any other form of GHG emission program and VCU's generated from this verification will not be used for other trading program to avoid any kind of double counting. The same is confirmed by the PP during the on-site audit and the same has been confirmed by VVB through review of VCS JPD & MR /B05/ & the corresponding joint validation and verification report /B05/. VVB also conducted independent review regarding the same and found that the statement of the PP is accurate, and project is not involved in any other kind of GHG trading for the present monitoring period.			

	The project activity is registered in VCS only. The VVB has cross checked other GHG and Non-GHG programs registry ^{2,3 & 4} and confirm the same.
No double claiming with emissions trading programs or binding emission limits	PP is not claiming with any other emission trading programs; hence this section is not applicable.
No double claiming with other forms of environmental credit	The proposed project activity does not generate another form of environmental credit. The project proponent indicates in the registered JPD & MR /B05/ that the project does not intend to generate any other form of GHG-related environmental credit other than those claimed under this VCS project.
Supply chain (scope 3) emissions double claiming	The Project Activity is a wind power project and does not involve any supply chain involved in the project such as manufacturers, wholesalers, distributors and retailers. So, no indirect upstream and downstream GHG emissions are not involved in the project activity. Thus, the Scope 3 emissions are not applicable in this project activity.
Sustainable development contributions	The project has implemented the activities that result in the SD contributions described in section 1.12 of the monitoring report. Project activity is contributing to 4 SDGs under sustainable development goals 1) SDG 4.3 – Number of individuals who received any informal training: Project activity has contributed to vocational and relevant skills of at least 15 individuals by providing training to specific skill building in operation and maintenance activities. 2) SDG 7.2.1 – Renewable energy share in the total final energy consumption: Project activity is generating 346,321 MWh during the current monitoring period. 3) SDG 8.5.2 – Unemployment rate, by sex, age and persons with disabilities: Project activity has generated 46 employments from the project activity.

² CDM: Project Activities (unfccc.int)

³ GSF Registry (goldstandard.org)

⁴ Submitted Projects (globalcarboncouncil.com)

	4) SDG 13.0 – Tonnes of greenhouse gas emissions avoided or removed: Project activity is reducing emission reduction of 324,433 tonnes of CO₂e during the current monitoring period. VVB has cross checked JMR and invoices /04/, employment records /11/ and training records /13/ to verify the claimed SDGs contribution and found appropriate.
Additional information relevant to the project	No commercially sensitive information that has been excluded from the public versions of project documents conforms with the VCS Program, hence appendix 1 has been left blank intentionally.

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 are identified at different stages of project development. The stakeholders identified are generally grouped under two categories- directly affected parties, and indirectly affected parties as shown below: <table><tr><th>S. No.</th><th>Stage</th><th>Stakeholder Group</th><th>Effect-Direct/Indirect</th></tr><tr><td>1</td><td>Project conceptualization</td><td> - Community representative - Potential end users </td><td>Indirect</td></tr><tr><td>2</td><td>Project Development</td><td> - Government representatives (such as village chief, block development officer, MLAs etc.) - Potential investors - Local people who can be employed </td><td>Indirect Direct Indirect</td></tr></table>	S. No.	Stage	Stakeholder Group	Effect-Direct/Indirect	1	Project conceptualization	- Community representative - Potential end users	Indirect	2	Project Development	- Government representatives (such as village chief, block development officer, MLAs etc.) - Potential investors - Local people who can be employed	Indirect Direct Indirect
S. No.	Stage	Stakeholder Group	Effect-Direct/Indirect										
1	Project conceptualization	- Community representative - Potential end users	Indirect										
2	Project Development	- Government representatives (such as village chief, block development officer, MLAs etc.) - Potential investors - Local people who can be employed	Indirect Direct Indirect										

	3	Project Implementation	- DISCOMs - Stakeholders facing electricity shortages	Direct Indirect
	Furthermore, all the stakeholders mentioned above were identified at the project's validation. There has been no change in stakeholder makeup since validation.			
Legal or customary tenure/access rights	Not applicable All legal or customary tenure/access rights are with PP. VVB has reviewed the registered VCS JPD & MR /B05/ and found no expropriation was required during the implementation period. There are no lands which was occupied by stakeholders, Indigenous people (IPs), local communities (LCs), or customary rights holders.			
Stakeholder diversity and changes over time	Not applicable VVB has reviewed the registered VCS JPD & MR /B05/ and found and found that there were no changes in the stakeholder diversity.			
Expected changes in well-being	There are not any significant impacts due to implementation of project activity on air, water, soil quality and ambience are envisaged due to the project activity. Furthermore, wind projects in India have several positive socio-economic impacts: a) Job Creation: Wind energy projects create jobs in various sectors, contributing to local economic growth. b) Economic Growth: These projects contribute to economic growth and community investment. c) Reduced Electricity Rates: Wind energy can reduce electricity rates for project neighbours. d) Health Benefits: Wind turbines help reduce carbon footprints and improve air quality, leading to better health outcomes. e) Educational Opportunities: They provide educational and research opportunities, fostering innovation and knowledge exchange. The project does not have any negative impacts			
Location of stakeholders	No negative impact was generated outside/inside of the project boundary.			

	(All stakeholders who will be directly affected by the project activity are included within the project boundary. Further, this project activity does not require the relocation of any stakeholder, Indigenous people, or local communities.)
Location of resources	Not Applicable (In the project activity, neither any territories and resources are owned by the stakeholders, nor they have any customary access)

4.2.2 Stakeholder Consultation and Ongoing Communication

The initial stakeholder consultation on 20-June-2017. During the on-site it was cross verified that PP is maintaining continuous communication with the local stakeholders.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Ongoing consultation	PP follows the following three methods for continuous feedback and ongoing communications with stakeholders during project implementation. These are: a) Grievance box at regional office/project site b) Grievance register maintained at regional office/project site /08/ c) A digitized QR code. The same has been verified by VVB during on-site inspection /17/.
Date(s) of stakeholder consultation	20-June-2017, the same has been confirmed from the registered VCS JPD & MR /B05/.
Communication of monitored results	Monitored outcomes are conveyed to the stakeholders in two ways: 1.Through VERRA Website: - PP submits third-party (i.e., VVB) verified monitoring results to VERRA, and once approved, the project documentation is made publicly available on the VERRA webpage for each monitoring period. 2.Through PP regional office: - A copy of all the project related documents and monitoring data (e.g., grievance register) is available at regional offices of the PP, which is accessible to all the stakeholders associated with the project activity.

Consultation records	PP has kept a “grievance book” of the project for a continuous grievance policy that is implemented by the project owner. VVB confirm the same during site visit /17/ and reviewing grievance logbook /08/.
Stakeholder input	Stakeholders did not report any critical issues which would impact the design of the project activity.

4.2.3 Free, Prior, and Informed Consent

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	Before the project commissioning PP had taken appropriate approvals from relevant authorities.
Outcome of FPIC discussion	Not Applicable. The project activity does not affect any type of property rights, and there are no ongoing or unresolved conflicts over property rights, usage, or resources. This project activity does not involve any encroachment on land, people’s relocation, or forced physical or economic displacement. The same has been confirmed by VVB during the on-site inspection /17/.

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	VVB reviewed the grievance box at regional office/project site, a digitalized QR code, grievance logbook maintained at the project site /08/ and confirmed that no grievances were received during the current monitoring period.

Grievance redress procedure

PP has kept grievance logbook /08/ of the project for a continuous implementation of grievance policy. The VVB has confirmed the same during the onsite visit /17/.

4.2.5 Public Comments

The project was open for public comment from 10-July-2019 to 09-August-2019. No public comment was received during the period.

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

4.2.6 Risks to Local Stakeholders and the Environment

4.2.6.1 Management Experience

Green Infra Renewable Energy Limited is a SPV of Sembcorp Industries which has years of experience in implementing wind and solar energy projects. Some of the other projects implemented by Sembcorp industries are VCS1856⁵, VCS1776⁶, GS7152⁷, GS7468⁸. No entity has been newly involved in project design or implementation during the current monitoring period. The same has been confirmed by VVB.

4.2.6.2 Risk Assessment

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Natural and human induced risks to stakeholders' wellbeing	The layout for the wind turbines has been finalized based on a sitting exercise which has accounted for visual impacts. All the wind turbines have uniform visual characteristics such as colour, size, and design of turbine. The same has been confirmed by VVB during the on-site inspection /17/. Hence no risk identified.

⁵ [Verra Search Page](#)

⁶ [Verra Search Page](#)

⁷ [GSF Registry \(goldstandard.org\)](#)

⁸ [GSF Registry \(goldstandard.org\)](#)

Risks to stakeholder participation	No agricultural activities are undertaken near the project site, The land is purchased through willing seller and willing buyer arrangement /20/ and no negative impacts on livelihood could be identified which may pose risk to stakeholders' participation. The same has been confirmed by VVB during the on-site inspection /17/. Hence no risk identified.
Working conditions	PP has health and safety policy, and procedure manual /10/ in place to ensure favourable working condition. During the onsite inspection /17/, VVB interviewed workers and have found the same. Hence no risk identified.
Safety of women and girls	The project is a wind power project and its day-to-day operations does not involve any interactions with the local community /12/. Hence, there are no safety related concerns for women and girls. During the onsite inspection /17/, VVB interviewed workers and have found the same. Hence no risk identified.
Safety of minority and marginalized groups, including children	There are no marginalized group or minorities present in the local community. No vulnerable communities were identified as mentioned in the ESIA report /05/. The same has been confirmed by VVB during the on-site inspection /17/. Hence no risk identified.
Pollutants (air, noise, discharges to water, generation and release of hazardous materials and chemical pesticides and fertilizers	The waste/used oil from the turbines is disposed of to an authorized vendor. Transformer oil is returned to the manufacturers as per the agreement of purchase /19/. Water required for cleaning is sourced from authorized tankers suppliers during the dry months in order to eliminate dust and insect build up in the rotor blades. No waste water generation is envisaged from the process. A noise modelling exercise was carried out for the proposed project using the WindPRO software available for the design and planning of wind farms. The modelling exercise indicates that there will be only a marginal increase in noise levels /27/ and there will be no significant impact on the noise levels due to the Project. And the same has been confirmed by VVB during the on-site inspection /17/. Hence no risk identified.

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	PP has submitted code of conduct policy /12/ in place to prevent discrimination against anyone. During the onsite inspection, VVB interviewed workers and have found there has been no instances of discrimination.
Sexual harassment	PP has submitted prevention of sexual harassment policy /09/ which is applicable to both permanent and contractual employees. During the onsite inspection, VVB interviewed workers and have found there has been no instances of sexual harassment /17/.
Gender equity in labor and work	PP follows a fair employment practice policy to provide gender equality in labour and work /12,11/. During the onsite inspection, VVB interviewed workers and have found there has been gender equity in labor and work /17/.
Forced labor	PP complies with the core labour standards for the ADB financed portion of the Project by engaging those contractors and other providers of goods and services who do not employ forced labor. During the onsite inspection /17/, VVB interviewed workers and have found there has been no instances of forced labor
Child labor	PP complies with the core labour standards for the ADB financed portion of the Project by engaging those contractors and other providers of goods and services who do not employ child labour. During the onsite inspection /17/, VVB interviewed workers and have found there has been no instances of child labor
Human trafficking	The PP works with ethical suppliers as per code of conduct policy /12/ and no such scenario is envisaged for the project activity. During the onsite inspection /17/, VVB interviewed workers and have found there has been no instances of human trafficking.

4.2.7.2 Human Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	During the on-site inspection it was confirmed that there is no human right violation on the plant site. The land required for the project

comprises of entirely private land and is purchased on willing seller-willing buyer basis and direct negotiations with the landowners /20/.

There are no resettlement and rehabilitation or involuntary resettlement issues related to the project; and no specific / vulnerable group of community is likely to be affected by the project., hence there are no risks to human rights violation identified.

4.2.7.3 Indigenous Peoples and Cultural Heritage

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	The project does not affect the indigenous people and their cultural heritage as Indigenous communities like tribes, ethnic minorities, aboriginals etc. are not present in the area. As identified in the on-site inspection /17/ as well, this land does not hold any cultural significance to any people group.

4.2.7.4 Property Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	This project does not infringe with property rights and resources. The land required for the project comprises of entirely private land and is purchased on willing seller- willing buyer basis and direct negotiations with the landowners. Hence, there is no need to implement any measures to protect and preserve the property rights of stakeholders, IPs, LCs, and customary rights holders. Hence, this project activity does not infringe or affect the property rights.

4.2.7.5 Benefit Sharing

In the validation plan /B05/ no benefits sharing plan agreement was signed. Thus, this section is not applicable.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Summary of the benefit sharing plan	Not Applicable
Benefit sharing during the monitoring period	Not Applicable

4.2.8 Ecosystem Health

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Impacts on biodiversity and ecosystems	This project activity does not involve any activity which may negatively impact biodiversity and ecosystem. The locations identified for the WTG generators do not comprise of any trees or shrubs in the immediate vicinity. Provision of adequate spaces between each turbine for movement of birds which reduces the potential for accidental collision has been provided as per the project site layout plan /21/. And the same has been identified and confirmed from the on-site inspection /17/.
Soil degradation and soil erosion	No risk identified as this project does not involve any activity which may result in soil degradation and soil erosion. Temporary paved areas are constructed to be used while refueling the machineries, in case of any accidental spill the soil will be cut and stored securely for disposal with hazardous waste. And the same has been identified and confirmed from the on-site inspection /17/.
Water consumption and stress	No risk identified as this project does not involve any activity which may consume water or result in any kind of water stress. Portable toilets are provided with septic tank followed by soak pit. Temporary paved areas are used while refueling the machineries Storage of oil is undertaken on paved impervious surface and secondary containment shall be provided for fuel storage tanks. And the same has been identified and confirmed from the on-site inspection /17/.

4.2.8.1 Rare, Threatened, and Endangered species

As per the registered VCS JPD & MR /B05/ the project area is devoid of any rare, threatened, or endangered animals and plants.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Species or habitat	Not Applicable
Areas needed for habitat connectivity	Not Applicable

	Evidence gathering activities, evidence checked, and assessment conclusion
Habitats for rare, threatened, and endangered species	Not Applicable
Areas for habitat connectivity	Not Applicable

4.2.8.2 Introduction of Species

As per the validated plan, no introduction of species is part of the project. Hence, this section is not applicable.

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

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

Evidence gathering activities, evidence checked, and assessment conclusion	
Invasive species	Not Applicable

4.2.8.3 Ecosystem conversion

This project activity does not involve ARR, ALM, WRC or ACoGS activities. Hence, not applicable

Item	Evidence gathering activities and evidence checked
Ecosystem conversion	Not Applicable

4.3 Accuracy of Reduction and Removal Calculations

The verification team has reviewed the emission reduction (ER) spread sheet and checked all the formulae and verified them to be correct and in line with the monitoring plan of the registered VCS JPD & MR /B05/ and the applied monitoring methodology /B02/.

All the monitored parameters are described above in section 4.1. All the ex-ante parameters which are used in the calculation of emission reduction are presented in section 4.1 of the MR transparently. It is confirmed that all the ex-ante parameters have been correctly used in the emission reduction calculation.

Baseline Emissions:

As per the paragraph 42 of the applied CDM Methodology ACM0002, version 19.0 /B02/, the baseline emissions for the project activity is calculated as follows:

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

Where:

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

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

$EF_{grid,CM,y}$ = Combined margin CO₂ emission factor for grid connected power generation in year y calculated using the latest version of the “Tool to calculate the emission factor for an electricity system” (tCO₂/MWh)

Grid Emission Factor: The grid emission factor is fixed ex-ante in the JPD & MR as given below:

Parameter	Value
OM	0.9610
BM	0.8644

CM	0.9368
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Therefore,

$$BE_y = 346,321 \text{ MWh} \times 0.9368 \text{ tCO}_2/\text{MWh} = 324,433 \text{ tCO}_{2e}$$

It is noted that the formula and calculation used for baseline emission calculation in the monitoring report /01/ and ER sheet /02/ follows the registered VCS JPD & MR /B05/. The default values and data used in the monitoring report is in-line with the registered JPD & MR /B05/. Hence, acceptable to the verification team.

Project Emissions:

The project emissions from the wind power project activity is zero as per paragraph 34 of the CDM methodology ACM0002, version 19.0 /B02/. As the project activity is the installation of a new grid-connected Wind Power plant and does not involve any project emissions from fossil fuel, operation of dry, flash steam or binary geothermal power plants, and from water reservoirs of hydro power plants.

Therefore $PE_{FF,y}$, $PE_{GP,y}$, $PE_{HP,y}$ are equal to zero and thus, $PE_y = 0$. Hence, the same is acceptable by the verification team.

Leakage Emissions:

As per the paragraph 56 of the applied CDM Methodology ACM0002, version 19.0 /B02/, no other leakage emissions are considered. The emission potentially arising due to activities such as power plant construction and upstream emissions from fossil fuel use are neglected.

$LE_y = 0$. Hence, the same is acceptable by the verification team.

The emission reduction for the current monitoring period is **324,433 tCO_{2e}**.

Emission reductions have been calculated in accordance with the applied methodology ACM0002 version 19 /B02 /, and VCS JPD&MR /B05/. The PP has used monitored data and ex-ante fixed data including default values as mandated/permitted by the applied methodology. The values used for calculation of GHG emission reductions have been thoroughly checked by the verification team and was found appropriate and correct.

The following parameters are determined ex-ante and mentioned in section 4.1 of the VCS MR/01/:

Parameter	Unit	Value	Assessment
$EF_{grid,OM,y}$	tCO ₂ /MWh	0.9610	The parameter is described as operating margin CO ₂ emission factor of Indian Grid. The value 0.9610 has been verified from JPD & MR /B05/ and CO ₂ Baseline Database for Indian Power Sector by Central Electricity Authority (version 14.0) /B07/. Hence it is confirmed and to be found appropriate.
$EF_{grid,BM,y}$	tCO ₂ /MWh	0.8644	The parameter is described as build margin CO ₂ emission factor of INDIAN grid. The value provided 0.8644 has been verified from JPD & MR /B05/ and CO ₂ Baseline Database for Indian Power Sector by Central Electricity Authority (version 14.0) /B07/. Hence it is confirmed and to be found appropriate.

EF _{grid,CM,y}	tCO ₂ /MWh	0.9368	The parameter is described as combined margin CO ₂ emission factor of INDIAN grid. The value. 0.9368 has been verified from JPDD & MR /B05/ which is calculated as the weighted average of the operating margin (0.75) and build margin (0.25) values sourced from the CO ₂ Baseline Database for Indian Power Sector by Central Electricity Authority (version 14.0) /B07/ and used in the calculation of baseline emission. Hence it is confirmed and to be found appropriate.
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The following parameter used in the ER calculation which follow registered VCS JPD & MR and monitored during monitoring period:

Monitoring Parameter Requirement	Assessment/ Observation by the VVB
Data / Parameter: (as in monitoring plan of VCS PD):	EG _{PJ,y} Quantity of net electricity generation supplied by the project plant/unit to the grid in year y in MWh
Measuring frequency/Time Interval:	Continuous measurement and monthly recording
Reporting frequency:	Continuous measurement and monthly recording
Reported value:	324,433
Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes
Details of monitoring equipment:	Special energy meters (SEMs) of 0.2s accuracy class. Details of the meters including calibration dates is provided under Appendix-2 of the MR /01/.
Is accuracy of the monitoring equipment as stated in the VCS PD? If the VCS PD VVBs not specify the accuracy of the monitoring equipment, VVBs the monitoring equipment represent good monitoring practise?	Yes

Calibration frequency /interval: Is it monitoring methodology /CDM EB guidance / local or national standards / manufacturers specification	NA
Is the calibration interval in line with the monitoring plan of the VCS PD? If the VCSPD VVBs not specify the frequency of calibration, VVBs the selected frequency represent good monitoring practise?	QA/QC procedures stated in MR comply with registered VCS JPD & MR /B05/. The frequency of calibration is once in 5 years. In the absence or delay in the meter calibration, appropriate guidelines will be applied appropriately to confirm the conservativeness of metering. The metering arrangement, accuracy class of meters, calibration frequency is under control of state electricity board and PP do not have any control on it. PP is getting value of net electricity supplied to grid and the same is considered the monitoring parameter. The billing is raised based on substation meters.
Company performing the calibration (internal or external calibration):	External. The calibration is conducted by Measure matric India which NABL Accredited (Ref: CC-221) Government institution.
Did calibration confirm proper functioning of monitoring equipment? (Yes / No):	Yes. The same has been confirmed from the Calibration Certificate /07/
Is (are) calibration(s) valid for the whole reporting period?	Yes. The same has been confirmed from the Calibration Certificate /07/
If applicable, has the reported data been cross-checked with other available data?	The verification team reviewed the Deviation Settlement Account (DSA) records issued by the Southern Regional Power Committee (SRPC), which are publicly available documents under the Government of India's power sector regulatory framework. The verification team confirmed that the scheduled generation forms the basis for billing and commercial settlement, while the actual metered generation is compared against the scheduled generation for determination of deviations under the Deviation Settlement Mechanism (DSM) and found to be comparable.

How were the values in the monitoring report verified?	Cumulative value for entire monitoring period is reported in the monitoring report and monthly values are in the ER calculation sheet. The monthly values were verified from the “Deviation Settlement Account statement” issued by State utility and found to be consistent. Value of this parameter for the current monitoring period was verified as 246,868 MWh.
Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	Yes, the adequate QA/QC procedures were implemented by all the stakeholders, namely, the Power Grid Corporation of India Limited, the PP and SRPC. The data transfer process for the said parameter is as follows: The PP officials record the generation data through the energy meters installed at power station switch yard and submit the same to SRPC on weekly basis. Based on the scheduled and actual generation data provided, SRPC issued monthly “Deviation Settlement Account statement”, that provides the value of $EG_{PJ,y}$ and is directly used for emission reduction calculations. It is to be noted that all the meters are sealed by Power Grid Corporation of India Limited.
In case only partial data are available because activity levels or non-activity parameters have not been monitored in accordance with the registered monitoring plan, has the most conservative assumption theoretically possible been applied or has a request for deviation been approved?	NA

4.4 Quality of Evidence to Determine Reductions and Removals

When verifying the report emission reduction, Carbon Check ensured that there was a clear audit trail that contained the evidence and records that validate the stated figures. All source documents that form the basis for assumptions and other information underlying the GHG data are shown above.

When assessing the audit trails, Carbon Check also examined:

1. Whether sufficient evidence was available, both in terms of frequency and in covering the full monitoring period
2. The source and nature of the evidence

3.If comparable information was available from sources other than that used in the monitoring report, Carbon Check cross-checked the monitoring report against the other sources to confirm that the stated figures were correct. The sources and the data referenced are shown in Appendix 1 below.

Carbon Check also assessed that the data collection system met the requirements of the monitoring plan as per the applied methodology.

Proper data management inclusive of data acquisition and aggregation, data management system is being followed for the project activity.

The monitoring personnel at site are well trained and follow reproducible routines. Thus, they are competent to carry out the relevant tasks with sufficient accuracy.

4.5 Non-Permanence Risk Analysis

The project activity was operational during the complete monitoring period. Hence there is no further requirement for the non-performance analysis rating during the monitoring period of the project activity.

5 VERIFICATION OPINION

5.1 Verification Summary

Carbon Check has been contracted by, /15/ by Green Infra Renewable Energy Limited, the Project Proponent (PP), to undertake the ninth periodic verification of the VCS Project “ Wind Power Project in Tamil Nadu by Green Infra Renewable Energy Limited, VCS ID 1904 for the monitoring period 01-July -2025 to 31-December -2025 (inclusive of both days), under the first crediting period 08-October -2018 to 07-October -2028 in the monitoring report version 03, dated 20-May -2026, with regard to the relevant requirements of VCS Standard, version 4.7 /B01-a/.

The conclusions can be summarised as follows:

- The project is implemented and installed as planned and described in the registered VCS PD&MR /B05/ and the project activity confirms with the verification criteria for project and their GHG emission reductions or removals set out in the VCS rules.
- The monitoring plan is in accordance with the applied approved methodology /B02/ and monitoring plan as sought out in the registered VCS PD&MR/B05/.
- The monitoring system is in place and functional. The project has generated verifiable GHG emission reductions.

VVB confirms full compliance with paragraph 4.1.24 of VCS Standard, version 4.7 /B01/ requirements, which includes the following:

1. This Verification opinion is dated on 19 -May - 2026.
2. The project activity “Wind Power Project in Tamil Nadu by Green Infra Renewable Energy Limited” subjected to verification for the period of 01-July -2025 to 31-December -2026 (inclusive of both days). The GHG statement provided herein is the responsibility of the project proponent and project conforms with the verification criteria for projects and their GHG emission reductions or removals set out in VCS Standard Version 4.7/B01-a/.
3. The project activity confirms the scope, objective and verification criteria for the project inline with the applied methodology /B02/ and VCS requirements /B01/.
4. The data and information used in the project activity is verified using the operational data from the project’s monitoring system and documented records as mentioned in Appendix 2 of this report, with no reliance on hypothetical or projected data.
5. The verification team confirms that the project’s GHG emission reductions for the period 01-July -2025 to 31-December -2025 (inclusive of both days) are accurately calculated, fully compliant with the approved methodology /B02/ and supported by verifiable evidence, resulting in unmodified positive opinion.
6. The verification team provides reasonable assurance (per VCS Standard, version 4.7 /B01-a/) that “Wind Power Project in Tamil Nadu by Green Infra Renewable Energy Limited” reported 324,433 tCO₂e reductions for 01-July-2025 to 31-December-2025 (inclusive of both days) are accurate, complete, and methodology-compliant, with no material errors identified.
7. Since this is verification, Not Applicable.
8. This verification was conducted by Carbon Check (India) Private Limited in full compliance that the verification of project activity was conducted in accordance with ISO 14064-3.
9. Non-permanence risk assessment and market leakage evaluation are not applicable to this non-AFOLU project as per VCS Standard, version 4.7 requirements /B01-1/.

As the result of the verification of project activities, the verifier confirms that the GHG emission reductions are calculated without material misstatements in a conservative and appropriate manner. The project complies with the verification criteria for projects and their GHG emissions reductions or removals set out in VCS rules. The GHG statement provided herein is the responsibility of the project proponent and project conforms with the verification criteria for projects and their GHG emission reductions or removals set out in VCS Standard Version 4.7/B01-a/. In the course of the verification process 04 CARs, 07 CLs and 01 FARs were raised, all the CARs and CLs are closed by PP. The FAR raised by VVB remains open for the next monitoring period..

5.2 Verification Conclusion

As a result of the verification, the verification team confirms that:

- All operations of the project are implemented and installed as planned and described in the project description.
- The monitoring system is in place and functional.
- The installed equipment essential for generating emission reductions runs reliably.
- The GHG emission reductions are calculated without material misstatements in a conservative and appropriate manner.

Based on an understanding of the risks associated with reporting GHG emissions data and the controls in place to mitigate these, Carbon Check planned and performed our work to obtain the information and explanations that we considered necessary to provide sufficient evidence for us to give reasonable assurance that this reported amount of GHG emission reductions for the period is fairly stated.

The verification process was performed based on all guidance and criteria as provided in VCS Standard version 4.7 /B01-a/, VCS Program Guide version 4.4 /B01-b/, VCS Validation and Verification Manual version 3.2 /B01-c/ and Registration & Issuance Process version 4.4 /B01-d/.

Verification period: From 01-July -2025 to 31-December -2025 (inclusive of both days)

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

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Reduction VCU (tCO ₂ e)	Removal VCU (tCO ₂ e)	Total VCUs (tCO ₂ e)
01-July-2025 to 31-December-2025	324,433	0	0	324,433	0	324,433
Total	324,433	0	0	324,433	0	324,433

For projects required to assess permanence risk:

The project activity doesn't require to assess permanence risk. Hence the section is not applicable.

i) Provide a conclusion on the following information: **Not Applicable**

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

Whether a loss has been appropriately accounted for, in accordance with the VCS Program rules, if applicable.

ii) Complete the table below:

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Buffer pool allocation (tCO ₂ e)	Reductions VCUs (tCO ₂ e)	Removals VCUs (tCO ₂ e)	Total VCU issuance (tCO ₂ e)
DD-MMM-YYYY to 31-Dec-YYYY	NA	NA	NA	NA	NA	NA	NA
01-Jan-YYYY to 31-Dec-YYYY							
01-Jan-YYYY to DD-MMM-YYYY							
...							
Total							

5.3 Ex-ante vs Ex-post ERR Comparison

Vintage period	Ex-ante estimated reductions/removals	Achieved reductions/removals	Percent difference	Explanation for the difference
01-March-2025 to 30-June-2025	356,665	324,433	9%	The actual emission reduction achieved in the monitoring period is less than the estimated emission reduction depending upon the climatic conditions such as low winds as per the natural wind resource availability a small variation always exists which is beyond the control of Project Participant and the same does not affect additionality. Hence it is acceptable.
				The actual emission reduction achieved in the monitoring

Total	356,665	324,433	9%	period is less than the estimated emission reduction depending upon the climatic conditions such as low winds as per the natural wind resource availability a small variation always exists which is beyond the control of Project Participant and the same does not affect additionality. Hence it is acceptable.
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The verification team is of the opinion that the project has been implemented in accordance with the registered project description and the MP which complies with the approved monitoring methodology /B02/, the monitoring complies with the MP and the monitored data and calculation of ERs are assessed and confirmed as correct.

Therefore, Carbon Check certifies, and requests the issuance of, the reported ERs during the monitoring period of 01-July-2025 to 31-December-2025 (inclusive of both days) amounting to 324,433 tCO_{2e} to the VCS Registry.

APPENDIX 1: COMMERCIALY SENSITIVE INFORMATION

<i>Section</i>	<i>Information</i>	<i>Justification</i>	<i>Assessment method and conclusion</i>
N/A	N/A	N/A	N/A

APPENDIX 2: REFERENCE

S. No.	Document
/01/	Initial Monitoring Report, Version 1.0 dated 29-January -2026. Revised Monitoring Report, Version 2.0 dated 31-March -2026. Final Monitoring Report, Version 3.0 dated 20-May -2026.
/02/	Initial Emission reduction calculation spreadsheet, version 1.0. Final Emission reduction calculation spreadsheet. Version 2.0.
/03/	Commissioning Certificate- Solar Energy Corporation of India Ltd- Ref No: SECI/ Wind Tranche-1/COD/GIREL- 08-October-2018.
/04/	JMR and Monthly Invoices- July 2025 to December 2025.
/05/	ESIA Report- November 2017- 249.9 MW Wind Farm Project, Tuticorin, Tamil Nadu
/06/	Power Purchase Agreement- Green infra Renewable Energy Ltd and PTC India Limited- July 2017. - Supply to discoms of Bihar - Supply to BSES Rajdhani Power Limited - Supply for Jharkhand Bijli Vitran Nigam limited - Supply to discoms of UP
/07/	Calibration Certificate - Main Meter- NP 3285A- 27- February-2025 - Check Meter- NP 3286A- 27-February-2025
/08/	Grievance Register- July 2025- December 2025
/09/	Prevention of sexual harassment policy- Sembcrop Green Infra Limited- 01/04/2017
/10/	Quality, Health, Safety and Environment Policy- Sembcrop Green Infra Limited- Revision no: 3, 05-June-2023
/11/	Employment Records
/12/	Code of Conduct- Sembcrop Green Infra Limited
/13/	Training records- July 2025 to December 2025. - HSE training and induction - EQP Training - Global Wind Organization training - Emergency preparedness and response awareness - Zero incident awareness - 5S and Housekeeping awareness - Practical demo WAH
/14/	Breakdown details- July 2025 to December 2025
/15/	Verification contract in between Carbon Check and PP” Green Infra Renewable Energy Limited”- 30-January-2026.
/16/	Whistleblowing Policy- Green Infra Limited
/17/	Onsite notes- 17-March-2026
/18/	KML File for the project activity

/19/	Purchase of transformer oil- July 2025- December 2025 Battery Disposal Form- December 2025
/20/	Land Documents- Green Infra renewable Energy Limited
/21/	Records of birds monitoring- July 2025 to December 2025
/22/	Technical specification of the equipment installed in the project activity
/23/	Deviation Settlement Account statement
/24/	Single line diagram- 22-October-2018
/25/	Waste generation records – FORM 03- July 2025 to December 2025
/26/	CSR Records
/27/	Noise Monitoring report- July 2025 to December 2025
/28/	No Objection Certificate for height clearance from Airport Authority of India: 11-April-2018 No Objection Certificate for location clearance approval from TamilNadu Generation and Distribution Corporation Ltd: 2018
/29/	Employee in and out register: July 2025 to December 2025
/30/	Operation and Maintenance Agreement: Green Infra Renewable Energy Limited and Suzlon Global Services Limited: 26-May-2017
/31/	Wind Speed report- July 2025 to December 2025
/32/	Evidence of relationship between Semcrop and Green Infra Renewable Energy Limited
/33/	Mail: Work order for maintenance work including logo painting, pedestal painting, elevated HT yard painting, road repair work.

BACKGROUND DOCUMENTS

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” (Version7.0)
/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/	- CDM Validation and verification of project Activities, Version 3.0
/B07/	- CEA database, Version 14.0 dated December 2018.
/B08/	- Monitoring Report for the previous MP (8th : 01- March- 2025 to 30-June- 2025) and the corresponding verification report.

APPENDIX 3: ABBREVIATIONS

BE	Baseline Emissions
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CL	Clarification Request
CO₂	Carbon Dioxide
CO_{2e}	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 & MR	Joint Project Description 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

SECI	Solar Energy Corporation of India
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: COMPETENCY OF TEAM

Carbon Check (India) Private Limited

Certificate of Competency

Jeni Miraclin Nifiya J

has been qualified as per CCIPL's internal qualification procedures in accordance with the requirements of CDM AS, A 6.4 AS/ ISO/IEC14065:2020, ISO/IEC 17029:2019 and other applicable GHG programs:

for the following functions and requirements:

- | | | | |
|--|---|--|---|
| ☐ Management Function | ☐ Administrative | ☒ Validator/Verifier | ☒ Team Leader |
| ☐ Acting Team Leader | ☒ Technical Expert | ☐ Technical Reviewer | ☐ Trainee Assessor |
| ☒ Assessor | ☒ Regional Expert | ☐ Gender Expert | ☐ Financial Expert |
| India | | | |
| ☐ Plastic Waste Expert | ☐ Health Expert | ☐ CCB Expert | ☒ SDG Expert |
| ☒ Expert Social Aspect | ☒ Expert Environmental Aspect | ☐ Internal Auditor | ☐ Legal Expert |
| ☒ FOEN Approved Technical Expert | ☐ FOEN Approved Quality Officer | | |

in the following Technical Areas:

- ☐ PWRP 2 - Plastic Waste Collection & Recycling
- ☐ TA 1.1 - Thermal energy generation
- ☒ TA 1.2 - Renewable Energy generation
- ☐ TA 10.1 - Fugitive emissions from oil and gas
- ☐ TA 13.1 - Solid waste and Wastewater
- ☐ TA 13.2 - Manure
- ☐ TA 14.1 - Afforestation and reforestation (except REDD & REDD+)

- ☐ TA 14.1 - Afforestation and reforestation (only REDD & REDD+)
- ☐ TA 15.1 - Agriculture (With Model Validation)
- ☐ TA 15.1 - Agriculture (Without Model Validation)
- ☐ TA 16.1 Carbon Capture and Storage ☐ TA 2.1 - Energy Distribution
- ☒ TA 3.1 - Demand Side Energy Efficiency
- ☐ TA 4.1 - Cement and Lime Production
- ☐ TA 4.n - Waste Heat Recovery & Fuel Switch ☐ TA 5.1 - Chemical Industry
- ☐ TA 5.2 - Caprolactam, Nitric and Adipic Acid ☐ TA 7.1 - Transport
- ☐ TA 8.1 - Mining/Mineral Production
- ☐ TA 9.1 - Aluminium and magnesium production
- ☐ TA 9.2 - Iron, Steel and Ferro-alloy Production
- ☐ TA PWRP 1 - Plastic Waste Collection & Recycling

Issue Date 07-01-2026 Expiry Date 07-01-2027

Vikash Kumar Singh
Director - Compliance

Carbon Check (India) Private Limited

Certificate of Competency

Stefimol T A

has been qualified as per CCIPL's internal qualification procedures in accordance with the requirements of CDM AS, A 6.4 AS/ ISO/IEC14065:2020, ISO/IEC 17029:2019 and other applicable GHG programs:

for the following functions and requirements:

- | | | | |
|--|---|--|---|
| ☐ Management Function | ☐ Administrative | ☒ Validator/Verifier | ☒ Team Leader |
| ☐ Acting Team Leader | ☒ Technical Expert | ☐ Technical Reviewer | ☐ Trainee Assessor |
| ☒ Assessor | ☒ Regional Expert | ☐ Gender Expert | ☐ Financial Expert |
| <div style="border: 1px solid #ccc; padding: 2px 10px; display: inline-block;">India</div> | | | |
| ☐ Plastic Waste Expert | ☐ Health Expert | ☐ CCB Expert | ☒ SDG Expert |
| ☒ Expert Social Aspect | ☒ Expert Environmental Aspect | ☐ Internal Auditor | ☐ Legal Expert |
| ☒ FOEN Approved Technical Expert | ☐ FOEN Approved Quality Officer | | |

in the following Technical Areas:

- ☐ PWRP 2 - Plastic Waste Collection & Recycling
- ☐ TA 1.1 - Thermal energy generation
- ☒ TA 1.2 - Renewable Energy generation
- ☐ TA 10.1 - Fugitive emissions from oil and gas
- ☒ TA 13.1 - Solid waste and Wastewater
- ☒ TA 13.2 - Manure
- ☐ TA 14.1 - Afforestation and reforestation (except REDD & REDD+)

- ☐ TA 14.1 - Afforestation and reforestation (only REDD & REDD+)
- ☐ TA 15.1 - Agriculture (With Model Validation)
- ☐ TA 15.1 - Agriculture (Without Model Validation)
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- ☐ TA 4.1 - Cement and Lime Production
- ☐ TA 4.n - Waste Heat Recovery & Fuel Switch ☐ TA 5.1 - Chemical Industry
- ☐ TA 5.2 - Caprolactam, Nitric and Adipic Acid ☐ TA 7.1 - Transport
- ☐ TA 8.1 - Mining/Mineral Production
- ☐ TA 9.1 - Aluminium and magnesium production
- ☐ TA 9.2 - Iron, Steel and Ferro-alloy Production
- ☐ TA PWRP 1 - Plastic Waste Collection & Recycling

Issue Date 26-11-2025 **Expiry Date** 26-11-2026

Vikash Kumar Singh
Director - Compliance

Carbon Check (India) Private Limited

Certificate of Competency

Indumathi C

has been qualified as per CCIPL's internal qualification procedures in accordance with the requirements of CDM AS, A 6.4 AS/ ISO/IEC14065:2020, ISO/IEC 17029:2019 and other applicable GHG programs:

for the following functions and requirements:

- | | | | |
|--|---|--|--|
| ☐ Management Function | ☐ Administrative | ☒ Validator/Verifier | ☒ Team Leader |
| ☐ Acting Team Leader | ☒ Technical Expert | ☒ Technical Reviewer | ☐ Trainee Assessor |
| ☒ Assessor | ☒ Regional Expert | ☐ Gender Expert | ☒ Financial Expert |
| India, Sri Lanka | | | |
| ☒ Plastic Waste Expert | ☐ Health Expert | ☐ CCB Expert | ☒ SDG Expert |
| ☒ Expert Social Aspect | ☒ Expert Environmental Aspect | ☐ Internal Auditor | ☐ Legal Expert |
| ☒ FOEN Approved Technical Expert | ☐ FOEN Approved Quality Officer | | |

in the following Technical Areas:

- ☒ TA 1.1 - Thermal energy generation
- ☒ TA 1.2 - Renewable Energy generation
- ☐ TA 10.1 - Fugitive emissions from oil and gas
- ☒ TA 13.1 - Solid waste and Wastewater
- ☒ TA 13.2 - Manure
- ☐ TA 14.1 - Afforestation and reforestation (except REDD & REDD+)
- ☐ TA 14.1 - Afforestation and reforestation (only REDD & REDD+)

- ☐ TA 15.1 - Agriculture (With Model Validation)
- ☐ TA 15.1 - Agriculture (Without Model Validation)
- ☐ TA 16.1 Carbon Capture and Storage ☐ TA 2.1 - Energy Distribution
- ☒ TA 3.1 - Demand Side Energy Efficiency
- ☐ TA 4.1 - Cement and Lime Production
- ☐ TA 4.n - Waste Heat Recovery & Fuel Switch ☐ TA 5.1 - Chemical Industry
- ☐ TA 5.2 - Caprolactam, Nitric and Adipic Acid ☐ TA 7.1 - Transport
- ☐ TA 8.1 - Mining/Mineral Production
- ☐ TA 9.1 - Aluminium and magnesium production
- ☐ TA 9.2 - Iron, Steel and Ferro-alloy Production
- ☐ TA PWRP 1 - Plastic Waste Collection & Recycling

Issue Date 26-11-2025 Expiry Date 26-11-2026

Vikash Kumar Singh
Director - Compliance

APPENDIX 5: FINDINGS LOG

Table 1. CL from this Verification

Finding	CL 01		
Classification	☐ CAR	☒ CL	☐ FAR
Description of finding (DOE)	As per the information provided under Section 1.4 of the MR, it was observed that the details of the contact person are inconsistent with those provided in the registered Joint PD&MR. The PP shall clarify the reason for this discrepancy and provide supporting evidence regarding the change.		
Corrective Action or clarification #1 (PP shall write a detailed and clear corrective action or further information for clarification as per finding)	PD clarifies that the Project Proponent for this project is Green Infra Renewable Energy Limited. Sembcorp Green Infra Limited is the parent company and Green Infra Renewable Energy Limited is the subsidiary of Sembcorp Green Infra Limited. PD has provided the relevant supporting evidence for the same.		
DOE Assessment #1 The assessment shall encompass all open issues in the finding. In case of non-closure, additional corrective action and DOE assessments (#2, #3, etc.) shall be added.	The PP has clarified that the Project Proponent for the project is Green Infra Renewable Energy Limited, which is a subsidiary of Sembcorp Green Infra Limited, the parent company. The change in the contact person details, as observed in Section 1.4 of the MR, is attributed to this organizational structure and the representation of the parent/subsidiary entities. The PP has provided relevant supporting documentation substantiating the relationship between the two entities and justifying the variation in contact details. Based on the review of the submitted evidence, the VVB considers the explanation to be adequate Hence, CL 01 is considered closed.		
Conclusion Tick the appropriate checkbox	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed		

Finding	CL 02		
Classification	☐ CAR	☒ CL	☐ FAR

Finding	CL 02
Description of finding (DOE)	1. In section 4.3 of the MR, it is stated that the electricity supplied or transmitted is sourced from the “Deviation Settlement Account document” and cross-checked with “Monthly Invoices” raised by the PP. However, as per the information provided in the registered PD, the data is cross-checked with “Monthly Generation Reports.” PP shall clarify this discrepancy and justify the source used for cross-checking the data. 2. The line diagrams provided in the section 4.3 of MR and the Registered Joint PD&MR are inconsistent with respect to the metering arrangement. Location of the substation has not been provided in the MR. PP shall clarify the metering arrangement as in the line diagram of the MR, and confirm whether the two meters mentioned are check meters, as only one meter is identified as a check meter in the diagram.
Corrective Action or clarification #1 <i>(PP shall write a detailed and clear corrective action or further information for clarification as per finding)</i>	1. Both scheduled generation data and actual generation data are published on the SRPC (Southern Regional Power Committee) website. The scheduled generation, as finalized through the day-ahead and real-time scheduling process, forms the basis for billing and invoice generation. The actual generation, as metered and validated, is then compared with the scheduled generation to determine deviations. The difference between scheduled and actual generation is used to compute charges under the Deviation Settlement Mechanism (DSM). These deviation settlement figures reflect under-generation or over-generation by the power producers and have financial implications as per the applicable regulatory framework. All such data and settlement records are published under the authority of institutions operating within the Government of India’s power sector governance framework, with the SRPC functioning as a key regional body. As the Government of India, the apex body, SRPC (Southern Region Power Committee https://www.srpc.kar.nic.in/html/xml-search/commercial.html) overseeing grid operations and compliance among power producers, this framework ensures data authenticity, regulatory oversight, and transparency, making the published records a reliable basis for commercial settlement, regulatory review, and system operation analysis. 2. PD has updated the line diagram in the revised monitoring report for better representation of site conditions. PD clarifies that the two meters mentioned at the 33/230kV substation are check meters and the meters mentioned at the Chandragiri substation are main and check meters.

Finding	CL 02
DOE Assessment #1 <i>The assessment shall encompass all open issues in the finding. In case of non-closure, additional corrective action and DOE assessments (#2, #3, etc.) shall be added.</i>	<i>The verification team has reviewed the revised data measurement approach and confirmed that the changes reflect the actual monitoring and data handling practices at the project site, and that generation data used for emission reduction calculations continues to be based on metered electricity supplied to the grid. The revision does not alter the monitoring parameter, data sources, or calculation methodology.</i> <i>PP has applied deviation for the mentioned changes and hence, the changes made are found to be appropriate.</i> <i>CL 02 has been closed.</i>
Conclusion <i>Tick the appropriate checkbox</i>	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed

Finding	CL 03
Classification	☐ CAR ☒ CL ☐ FAR

Finding	CL 03
Description of finding (DOE)	<i>PP shall provide the following documents:</i> <i>1. Approvals from relevant authorities regarding FPIC</i> <i>2. Proof of relationship between Green Infra Renewable Energy Limited and Sembcorp Industries</i> <i>3. Procedure manual for safety</i> <i>4. Supportive evidence for noise modelling exercise</i> <i>5. Fair employment practice policy</i> <i>6. Deviation Settlement Account document</i> <i>7. Grievance records</i> <i>8. Employment records</i> <i>9. Analogue value Document (Readings of anemometer and Wind vane)</i> <i>10. CSR records</i> <i>11. Supportive evidences for ongoing communication for stakeholders</i> <i>12. Accident/Incident records</i> <i>13. Bird hit monitoring records</i> <i>14. Noise monitoring records</i> <i>15. Height clearance from Airports Authority of India</i> <i>16. O&M Agreement with Suzlon</i> <i>17. Global Wind Organization Training records</i> <i>18. Employee in/out register</i>
Corrective Action or clarification #1 <i>(PP shall write a detailed and clear corrective action or further information for clarification as per finding)</i>	PP has provided the relevant documents for the project activity.
DOE Assessment #1 <i>The assessment shall encompass all open issues in the finding. In case of non-closure, additional corrective action and DOE assessments (#2, #3, etc.) shall be added.</i>	<i>VVB has verified the documents provided by the PP.</i> <i>Hence, CL 03 has been closed.</i>

Finding	CL 03
Conclusion <i>Tick the appropriate checkbox</i>	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed

Finding	CL 04
Classification	☐ CAR ☒ CL ☐ FAR
Description of finding (VVB)	On-Site Visit - As per Section 4.3 of the MR, it is stated that the electricity supplied or transmitted is derived from the “Deviation Settlement Account” document and cross-checked against the “Monthly Invoices” issued by the PP. However, during the on-site visit, it was observed that the Deviation Settlement Account document reflects metered electricity generation, whereas the invoices are based on estimated generation values. Consequently, the two data sources are not directly comparable for cross-verification. The PP shall clarify the methodology adopted for cross-checking electricity generation data between these documents and provide supporting evidence. - As per Section 4.3 of the MR, it is stated that meter readings are recorded on a monthly basis by an authorized officer of the SEB in the presence of the PP or its representative. However, during the on-site visit, it was observed that meter readings are transmitted directly to the Deviation Settlement Account through an online system, without any physical presence of the PP or representatives from PGCL. The PP shall clarify this discrepancy and provide justification, along with supporting evidence, regarding the actual procedure followed for meter reading and recording.

Finding	CL 04
Corrective Action or clarification #1 <i>(PP shall write a detailed and clear corrective action or further information for clarification as per finding)</i>	- Both scheduled generation data and actual generation data are published on the SRPC (Southern Regional Power Committee) website. The scheduled generation, as finalized through the day-ahead and real-time scheduling process, forms the basis for billing and invoice generation. The actual generation, as metered and validated, is then compared with the scheduled generation to determine deviations. The difference between scheduled and actual generation is used to compute charges under the Deviation Settlement Mechanism (DSM). These deviation settlement figures reflect under-generation or over-generation by the power producers and have financial implications as per the applicable regulatory framework. All such data and settlement records are published under the authority of institutions operating within the Government of India's power sector governance framework, with the SRPC functioning as a key regional body. As the Government of India, the apex body, SRPC (Southern Region Power Committee https://www.srpc.kar.nic.in/html/xml-search/commercial.html) overseeing grid operations and compliance among power producers, this framework ensures data authenticity, regulatory oversight, and transparency, making the published records a reliable basis for commercial settlement, regulatory review, and system operation analysis. - PD clarifies that the SRPC follows the standard practice of data scheduling, recording and publishing on their website. The manual data collection has been overruled by electronic media and presently the generation data is collected every 15 min block as specified in ABT metering system. Both scheduled generation data and actual generation data are published on the SRPC (Southern Regional Power Committee) website. The scheduled generation, as finalized through the day-ahead and real-time scheduling process, forms the basis for billing and invoice generation. The actual generation, as metered and validated, is then compared with the scheduled generation to determine deviations. The difference between scheduled and actual generation is used to compute charges under the Deviation Settlement Mechanism (DSM). These deviation settlement figures reflect under-generation or over-generation by the power producers and have financial implications as per the applicable regulatory framework.

Finding	CL 04
VVB Assessment #1 <i>The assessment shall encompass all open issues in the finding. In case of non-closure, additional corrective action and VVB assessments (#2, #3, etc.) shall be added.</i>	<i>The verification team has reviewed the revised data measurement approach and confirmed that the changes reflect the actual monitoring and data handling practices at the project site, and that generation data used for emission reduction calculations continues to be based on metered electricity supplied to the grid. PP has applied deviation for the mentioned changes. The revision does not alter the monitoring parameter, data sources, or calculation methodology. VVB assessment for the deviation has been provided in the verification report.</i> <i>The VVB has verified that the Southern Regional Power Committee follows standard electronic data scheduling and recording practices, with generation data captured at 15-minute intervals in line with the Availability Based Tariff metering system.</i> <i>It is confirmed that both scheduled and actual generation data are published on the SRPC website. Scheduled generation is used for billing purposes, while deviations between scheduled and actual generation are computed and settled under the Deviation Settlement Mechanism.</i> <i>The VVB has cross-checked the relevant data and supporting records and found them to be consistent with the applicable procedures.</i> <i>Hence, CL 04 has been closed.</i>
Conclusion <i>Tick the appropriate checkbox</i>	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed

Finding	CL 05
Classification	☐ CAR ☒ CL ☐ FAR
Description of finding (VVB)	<i>It was observed that the organization name presented on the cover page of the MR is "Sembcorp Green Infra Ltd.", whereas Section 1.4 identifies the Project Proponent/Organization as "Green Infra Renewable Energy Limited," resulting in an inconsistency in the identification of the entity within the MR. Furthermore, during the on-site visit, nameboards at multiple locations displayed the name "Sembcorp."</i> <i>The PP shall review the MR to ensure consistency in the organization's name across all sections and clarify the relationship and role of "Sembcorp Green Infra Ltd." in relation to the project activity, supported by relevant documentation.</i>

Finding	CL 05
Corrective Action or clarification #1 <i>(PP shall write a detailed and clear corrective action or further information for clarification as per finding)</i>	PD clarifies that the Project Proponent for this project is Green Infra Renewable Energy Limited. Sembcorp Green Infra Limited is the parent company and Green Infra Renewable Energy Limited is the subsidiary of Sembcorp Green Infra Limited. PD has provided the relevant supporting evidence for the same.
VVB Assessment #1 <i>The assessment shall encompass all open issues in the finding. In case of non-closure, additional corrective action and VVB assessments (#2, #3, etc.) shall be added.</i>	<i>The PP has clarified that Green Infra Renewable Energy Limited is the Project Proponent for the project, and that Sembcorp Green Infra Limited is its parent company. Supporting documentation has been provided to substantiate the parent–subsidiary relationship between the two entities and VVB has crosschecked the same. The PP has also ensured consistency in the naming of the organization across the MR and included a clear description of the relationship and role of the parent company in relation to the project activity.</i>
Conclusion <i>Tick the appropriate checkbox</i>	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed

Finding	CL 06
Classification	☐ CAR ☒ CL ☐ FAR
Description of finding (VVB)	<i>During the on-site visit interviews with stakeholders/employees indicated that an accident had recently occurred at the project site. The PP shall provide details regarding the incident, including the date of occurrence, and supporting evidence such as incident/accident report register maintained on-site. The PP shall also demonstrate the mitigative and corrective measures implemented in response to the incident.</i>
Corrective Action or clarification #1 <i>(PP shall write a detailed and clear corrective action or further information for clarification as per finding)</i>	PD clarifies that the accident that occurred on 29 th January 2026 at the project site and it does not fall in the current monitoring period. However, the investigations and root cause analysis is currently being conducted.

Finding	CL 06
VVB Assessment #1 <i>The assessment shall encompass all open issues in the finding. In case of non-closure, additional corrective action and VVB assessments (#2, #3, etc.) shall be added.</i>	<i>The VVB acknowledges the clarification provided by the PP that the accident occurred on 29/01/2026 and falls outside the current monitoring period. The accident/incident records maintained on-site for the current monitoring period have been reviewed and cross-checked, and it has been confirmed that the referenced incident does not pertain to the current monitoring period.</i> <i>In view of the above, the issue is considered closed, as the information provided is deemed satisfactory.</i>
Conclusion <i>Tick the appropriate checkbox</i>	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed

Finding	CL 07
Classification	☐ CAR ☒ CL ☐ FAR
Description of finding (VVB)	<i>During the on-site visit, it was observed that domestic animals and vehicles belonging to local individuals were present within the project area, including in proximity to the turbine locations. The PP shall clarify how the risks associated with such activities, including safety risks and potential impacts on biodiversity and surrounding ecosystems, are identified, assessed, and effectively managed. The PP shall also provide records of the measures implemented to address such risks.</i> <i>During the on-site visit, it was observed that the unique identification (UID) markings on 2 out of the 12 visited turbines were faded and not clearly visible. The PP shall clarify how the uniqueness and traceability of each WTG in relation to the project activity are ensured in the absence of clearly identifiable UID markings.</i> <i>During the onsite visit, it was observed that some lifts installed in the wind turbines were not functional. The PP shall provide clarification on the maintenance procedures in place and demonstrate how the proper operation and upkeep of these lifts are ensured in accordance with established O&M and safety requirements.</i>

Finding	CL 07
Corrective Action or clarification #1 <i>(PP shall write a detailed and clear corrective action or further information for clarification as per finding)</i>	1. The PP undertakes regular and continuous CSR activities in and around the project area. As part of these initiatives, the PP actively engages with nearby villagers and local stakeholders to raise awareness about potential safety hazards associated with wind turbine operations, particularly the risks arising from the presence of domestic animals and vehicles near turbine locations and associated infrastructure. In addition, the PP has installed cautionary and warning banners at strategic locations across the project site, including near turbine foundations, access roads, and other sensitive areas. These banners clearly communicate safety instructions and restricted-area information in an easily understandable manner to inform and caution local individuals. The objective is to minimize unauthorized access, prevent accidental incidents, and promote safe behavior in and around operational zones.. 2. PP clarifies that the action has been initiated and contractor has been requested to complete the job. PP further clarifies each WTG is assigned a project-specific internal identification code (WTG ID) by the PP at the procurement and construction stage. This WTG ID is consistently used across: a. Engineering drawings and layout plans b. Procurement and supply contracts c. Installation and commissioning reports d. Operation and maintenance (O&M) records e. SCADA system and energy generation logs 3. PP clarifies that the lifts observed during the inspection were temporarily out of service due to technical breakdowns. The PP has an established routine and preventive maintenance program in place for all lift systems to ensure continued safety and operational reliability. Upon identification of the issue, authorized lift engineers were immediately notified, and corrective actions have been initiated to address the fault and restore the lifts to service. The PP has confirmed that the lifts will be rendered fully operational upon completion of the necessary repairs, in full compliance with applicable safety and maintenance standards. In situations where the lifts are not operational, ladders are used to access the Wind Turbine Generators (WTGs). All O&M personnel accessing the WTGs are adequately trained, certified, and competent to carry out operation and maintenance activities using ladder access, in accordance with established safety procedures. The lift is provided for ease and faster access and is not a mandatory or indispensable component for WTG operation or maintenance. The absence of a functioning lift does not impede safe turbine operation, as alternative access arrangements and trained personnel are in place.that these lifts were in breakdown and they are maintained on routine basis. Lift engineers have been informed to correct the fault and make the lift ready for use.

Finding	CL 07
VVB Assessment #1 <i>The assessment shall encompass all open issues in the finding. In case of non-closure, additional corrective action and VVB assessments (#2, #3, etc.) shall be added.</i>	1. While the PP has indicated that CSR activities and safety awareness initiatives are being undertaken, including stakeholder engagement and installation of warning signage, the effectiveness and extent of implementation could not be fully verified during the current assessment. The VVB has reviewed a sample of geotagged photographs evidencing actions undertaken, including the installation of safety banners. As the effectiveness of these awareness programmes and initiatives is to be assessed during future verification, this issue is being raised as a Forward Action Request. Kindly refer FAR 01 for more details. 2. The PP has confirmed that the action has been initiated and that the contractor has been duly instructed to complete the work. However, full implementation and effectiveness could not be conclusively established during the current assessment. Accordingly, this aspect will be subject to verification during the subsequent assessment by the VVB, and a FAR has been raised in this regard. Kindly refer to FAR 01 for further details. 3. The PP has clarified that the lifts observed during the site visit were temporarily non-operational due to technical breakdowns and that a routine and preventive maintenance program is in place. The VVB has reviewed the explanation provided, along with supporting evidence of maintenance practices and initiation of corrective actions. It is also noted that alternative access arrangements, along with trained and competent personnel, are in place to ensure safe operations in the interim. Training records has been verified by the VVB. Based on the above, the VVB considers the response satisfactory, and the issue is hereby closed. CL 07 has been closed.
Conclusion <i>Tick the appropriate checkbox</i>	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed

Table 2. CAR from this Verification

Finding	CAR 01
Classification	☒ CAR ☐ CL ☐ FAR

Finding	CAR 01
Description of finding (VVB)	<i>During the review of the cover page of the Monitoring Report, Version 1.0, it was observed that the date “Most recent date of issue” is indicated as 25-July-2025, while the “Original date of issue” is indicated as 29-January-2026. As per the VCS MR template filling requirements, the original date of issue refers to the date when the monitoring report was completed following the completion of the audit, whereas the Most recent date of issue refers to the date on which the document was most recently submitted. Accordingly, the most recent date of issue cannot precede the original date of issue. The PP shall review and correct the dates on the cover page of the Monitoring Report to ensure consistency with the document versioning requirements.</i>
Corrective Action or clarification #1 <i>(PP shall write a detailed and clear corrective action or further information for clarification as per finding)</i>	PD has updated the most recent date of issue in the revised monitoring report.
VVB Assessment #1 <i>The assessment shall encompass all open issues in the finding. In case of non-closure, additional corrective action and VVB assessments (#2, #3, etc.) shall be added.</i>	<i>Necessary revisions has been made and hence, CAR 01 has been closed.</i>
Conclusion <i>Tick the appropriate checkbox</i>	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed

Finding	CAR 02
Classification	☒ CAR ☐ CL ☐ FAR
Description of finding (VVB)	<i>In section 1.8 of the MR, the tehsil and village names mentioned in the Registered Joint PD&MR and the MR for the current Monitoring Period is inconsistently provided. ie, the registered PD&MR mentions the tehsil name as Tuticorin and village name as ‘Mela Thattaparai’ whereas the MR mentions the tehsil and village as ‘Ottapidaram’ and ‘Chandragiri’ respectively. PP shall provide consistent information on the location of the project in the MR.</i>
Corrective Action or clarification #1 <i>(PP shall write a detailed and clear corrective action or further information for clarification as per finding)</i>	PD has updated the tehsil and the village names in the revised monitoring report.

Finding	CAR 02
VVB Assessment #1 <i>The assessment shall encompass all open issues in the finding. In case of non-closure, additional corrective action and VVB assessments (#2, #3, etc.) shall be added.</i>	VVB on the review of the revised MR confirms that PP has updated the tehsil and the village names accurately. Hence, CAR 02 has been closed.
Conclusion <i>Tick the appropriate checkbox</i>	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed

Finding	CAR 03
Classification	☒ CAR ☐ CL ☐ FAR
Description of finding (VVB)	Section 4 of the MR - In section 4.1 of the MR, for the ex-ante parameter “EFgrid_{BM,y}”, the date of CEA database version 14 mentioned under the row titled “Justification of choice of data or description of measurement methods and procedures applied” is indicated as May 2018. PP shall check and correct the date of the CEA database version 14 accordingly in the MR. - In section 4.2 of the MR, the calibration frequency has been mentioned as once in five years. PP shall provide relevant sources or references for the guideline or standard followed for determining the calibration frequency.
Corrective Action or clarification #1 <i>(PP shall write a detailed and clear corrective action or further information for clarification as per finding)</i>	- PD has updated this in the revised monitoring report. - PD has provided the relevant references for the calibration frequency.
VVB Assessment #1 <i>The assessment shall encompass all open issues in the finding. In case of non-closure, additional corrective action and VVB assessments (#2, #3, etc.) shall be added.</i>	- The PP has reviewed and corrected the date of CEA database version 14 under Section 4.1 of the MR. The revised information has been verified by the VVB and found to be consistent with the applicable reference. Accordingly, the issue is considered closed. - The PP has provided relevant supporting references and justification for the calibration frequency of once in five years as mentioned in Section 4.2 of the MR. Based on the review of the submitted documentation, the VVB considers the justification to be adequate. Accordingly, the issue is considered closed. CAR 03 has been closed.
Conclusion <i>Tick the appropriate checkbox</i>	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed

Finding	CAR 04		
Classification	☒ CAR	☐ CL	☐ FAR
Description of finding (VVB)	Section 5 of MR 1. In section 5.4 of the MR, while presenting the equation for the calculation of Emission Reductions, PP shall also specify the source or reference of the equation used. 2. As per the registered PD, the estimated annual emission reductions from the project activity are 356,665 tCO₂e, whereas the actual emission reductions achieved during the current monitoring period are 324,433 tCO₂e (about 9% lower). The justification stating that the monitoring period covers the high wind season while attributing the lower emission reductions to reduced generation appears unclear. Further, the percentage difference is inconsistently mentioned as 2.2% in the respective column. PP shall revise the MR accordingly to ensure consistency and accuracy of the information provided.		
Corrective Action or clarification #1 (PP shall write a detailed and clear corrective action or further information for clarification as per finding)	- PD has updated this in the revised monitoring report. - PP has updated this in the revised monitoring report.		
VVB Assessment #1 The assessment shall encompass all open issues in the finding. In case of non-closure, additional corrective action and VVB assessments (#2, #3, etc.) shall be added.	- The PP has updated Section 5.4 of the MR to include the appropriate source/reference for the equation used in the calculation of Emission Reductions. The VVB has reviewed the revision and confirms that the reference is now clearly specified and in line with applicable requirements - The PP has revised the MR to ensure consistency between the estimated and actual emission reductions, corrected the percentage difference, and provided a clear and coherent justification for the observed variation. The VVB has reviewed the updated information and finds it to be accurate and adequately supported. Accordingly, CAR 04 has been closed		
Conclusion Tick the appropriate checkbox	☐ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☒ The finding is closed		

Table 3: FARs from this verification

Finding	FAR 01
Classification	☐ CAR ☐ CL ☒ FAR
Description of finding (DOE)	1. The VVB Shall confirm the effectiveness of the regular and continuous CSR activities undertaken by the PP, including the safety awareness programmes conducted for nearby villagers and local stakeholders with respect to potential hazards associated with wind turbine operations. 2. In addition, the VVB shall confirm the assignment and consistent use of project-specific Wind Turbine Generator (WTG) identification codes across all relevant documents and systems, including engineering drawings, WTGs, commissioning reports, and SCADA/energy generation data, ensuring proper traceability and consistency.
Corrective Action or clarification #1 (PP shall write a detailed and clear corrective action or further information for clarification as per finding)	
DOE Assessment #1 The assessment shall encompass all open issues in the finding. In case of non-closure, additional corrective action and DOE assessments (#2, #3, etc.) shall be added.	
Conclusion Tick the appropriate checkbox	☒ To be checked during the next periodic verification ☐ Outstanding finding (not closed) ☐ The finding is closed