



**Verified Carbon
Standard**

ENERGISING INDIA USING SOLAR ENERGY PROJECTS

Document Prepared By



Certification Pvt. Ltd.

VKU Certification Pvt. Ltd.

Regd. Off: Prakoshth Number No. 1-S, Leaf Tower, Second Floor, Plot No. 01, IRIS LEAF Gram Talawali Chanda, Indore
453771 (M.P.) India

URL: <http://vkucertification.com> | E-mail: info@vkucertification.com

Report ID	VKU.VER.202.24_VCS_1931
Project title	Energising India using Solar Energy Projects
Project ID	1931

Verification period	01-October-2022 to 31-March-2024 (Inclusive of both dates) ¹
Original date of issue	17-September-2024
Most recent date of issue	04-November-2025
Version	02
VCS Standard Version	4.7
Client	Infinite Environmental Solutions Limited (Project Representative)
Prepared by	VKU Certification Pvt. Ltd.
Approved by	Dr. Vikas Kumar Aharwal (Director) vikas.aharwal@vkucertification.com
Work carried out by	Barun Kumar- Team Leader & Technical Expert (TA 1.2; Solar) Sunil Kathuria- Technical Reviewer & Technical Expert (TA 1.2; Solar) Anand Kumar- Validator/Verifier- Trainee Chanchlika Kadwe- Project Trainee

¹ This is the 7th Monitoring Period under 1st Crediting Period

Summary:

VKU Certification Pvt. Ltd. (hereinafter referred as VKU) is contracted by Infinite Environmental Solution Limited (project representative) to conduct the seventh verification of the greenhouse emission reductions reported for the project activity “**Energising India using Solar Energy Projects**” (VCS ID 1931) in India covering monitoring period from **01-October-2022 to 31-March 2024** (inclusive of both dates) under its first crediting period from **19-September-2017 to 18-September-2027** (inclusive of both dates) with regard to the relevant requirements for VCS Standard 4.7 dated 16-April-2024/13/ and registered VCS Joint PD&MR/03/.

The verification scope of the project is:

The primary objective of this verification process is to obtain an impartial evaluation and ex-post determination of the monitored reductions in GHG emissions. This verification aims to ensure that the monitoring methodology is implemented in strict accordance with the monitoring plan and that the monitoring data used to validate the reductions in anthropogenic emissions from sources is comprehensive, conclusive and presented with utmost clarity and transparency.

The verification scope of the project is:

- To verify that the project is implemented as described in the registered VCS Joint PD & MR/03/.
- To evaluate the project's adherence to relevant regulations, including the legislation of the host country (India).
- To verify the implementation and functionality of the monitoring system, ensuring the generation of Verified Carbon Units without any instances of double counting.
- To verify the accuracy, completeness, consistency, transparency and absence of significant errors or omissions in the reported data by examining monitoring records and emission reduction calculations.
- To ensure that the actual monitoring systems and procedures align with those described in the monitoring plan.
- To assess the GHG emission reduction data and provide a conclusion with a reasonable level of assurance regarding the absence of material misstatements
- To verify that the reported GHG emission data is adequately supported by evidences

Verification has been conducted using VKU's procedure in line with the requirements specified in the VCS Program Guide version 4.4/12/, VCS Standard Version 4.7 /13/, VCS Validation and Verification Manual version 3.2/14/, CDM M&P, the latest version of the CDM Validation and Verification Standard 3.0/16/, and relevant decisions of the COP/MOP and the CDM EB viz., the requirements of

Article 12 of the Kyoto Protocol, the CDM Modalities and Procedures as agreed in the Marrakech Accords under

decision 3/CMP.1, the annexes to this decision, subsequent decisions and guidance made by COP/MOP & CDM Executive Board and other relevant rules, including the Host Country (India) legislation. Furthermore, standard auditing techniques have been applied throughout the verification process.

The verification process included inter alia a desk review, on-site assessment and the resolution of outstanding issues and the issuance of the final verification report and certification. This comprehensive verification is aimed to ensure that the reported emission reductions are thorough and precise, aligning with the relevant VCS requirements, thus enabling the project to obtain certification.

Number of findings raised during verification:

VKU diligently adhered to a rule-based approach during the verification process, ensuring strict compliance with VCS requirements. The verification involved a comprehensive assessment of the project's operations, monitoring procedures, and GHG emission reduction calculations. As a result, a total of **10** findings were raised, including **06 Corrective Action Requests (CARs)**, **04 Clarification Requests (CLs)**, and **00 Forward Action Requests (FARs)**. All findings were successfully resolved after the necessary corrections and clarifications by the client, as detailed in **Appendix 03** of this report. The assessment team (hereinafter referred as AT) does not provide any consultancy towards the PP. However, stated requests for clarifications and corrective actions may have provided input for improvements of the monitoring report.

Uncertainties associated with the verification:

The assessment team ensured the reported emission reductions were complete and accurate by verifying 100% of the data and supporting evidence. This was performed during desk review and also during remote audit by conducting personnel interviews and focussed group discussions along with verification data collected during the remote audit. The whole process was conducted in accordance with applicable VCS requirements, and no further uncertainties were detected.

The GHG emission reductions were calculated based on the approved **methodology ACM0002- Grid-connected electricity generation from renewable sources; version 19.0/18/** and **Tool 07- Tool to calculate the emission factor for an electricity system; version 07.0/20/** and the monitoring plan included in the registered VCS Joint PD & MR version 03 dated 17-September-2019/03/.

Summary of the verification conclusion:

In conclusion, it is VKU's opinion that the project activity **Energising India using Solar Energy Projects" (VCS ID 1931)** fully complies with the applicable requirements of VCS standard version 4.7 /13/ and associated guidelines. The project has successfully implemented the designated baseline and monitoring methodology outlined in **ACM0002: Grid-connected electricity generation from renewable sources – Version 19.0/18/**.

The monitoring system in place is effective and reliable, ensuring reasonable level of measurement and precision level allowed by the methodology and the VCS standards version 4.7/13/ without any significant discrepancies. As a result, VKU can certify that the emission reductions from the project during current 7th monitoring period from from **01-October-2022 to 31-March 2024** (inclusive of both dates) under its first crediting period from **19-September-2017 to 18-September-2027** (inclusive of both dates) amounts to **1,371,980 tCO₂e**.

CONTENTS

1	INTRODUCTION	8
1.1	Objective	8
1.2	Scope and Criteria	9
1.3	Level of Assurance	10
1.4	Summary Description of the Project	11
2	VERIFICATION PROCESS	13
2.1	Method and Criteria	14
2.2	Document Review	16
2.3	Interviews	20
2.4	Site Visits	23
2.5	Resolution of Findings	26
2.6	Eligibility for Validation Activities	27
3	VALIDATION FINDINGS	27
3.1	Methodology Deviations	27
3.2	Project Description Deviations	27
3.3	New Project Activity Instances in Grouped Projects	29
3.4	Baseline Reassessment	29
4	VERIFICATION FINDINGS	29
4.1	Project Details	29
4.2	Safeguards and Stakeholder Engagement	39
4.3	Accuracy of Reduction and Removal Calculations	62
4.4	Quality of Evidence to Determine Reductions and Removals	70
4.5	Non-Permanence Risk Analysis	76
5	VERIFICATION OPINION	76
5.1	Verification Summary	76
5.2	Verification Conclusion	77
5.3	Ex-ante vs Ex-post ERR Comparison	79
	APPENDIX 1: COMMERCIALY SENSITIVE INFORMATION	80
	APPENDIX 2: < ABBREVIATIONS >	81

APPENDIX 3: AUDIT FINDING	83
APPENDIX 4: COMPETENCE STATEMENT	104

1 INTRODUCTION

1.1 Objective

M/s Infinite Environmental Solution Limited has contracted M/s VKU Certification Pvt. Ltd. (hereinafter referred as VKU) to perform the seventh verification of the project activity **“Energising India using Solar Power Projects” (VCS ID 1931)** project of India for the period **from 01-October-2022 to 31-March-2024** (inclusive of both dates) covering 548 days under its first crediting period **19-September-2017 to 18-September-2027** (inclusive of both dates).

The objective of the verification exercise is, by review of objective evidence, to establish that:

- To have an independent evaluation of a project activity by an accredited validation and verification body against the requirements of the VCS Program Guide Version 4.4 /12/, VCS standard version 4.7 /13/
- The project activity has been implemented and operated as per the registered VCS Joint PD & MR and that all physical features (technology, project equipment and monitoring and metering equipment) of the project are in place.
- Monitoring report /01/ and other supporting documents are complete.
- The data is recorded and stored as per the applied methodology/18/ and approved monitoring plan/03/
- The monitoring system is implemented and fully functional to generate VCUs without any double counting. /34/.
- The data is recorded and stored as per the monitoring methodology and approved monitoring plan.
- 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.

The verification process aimed to confirm the seamless implementation and full functionality of the monitoring system, ensuring the accurate generation of Verified Carbon Units (VCUs) without any instances of double counting/34/. Additionally, meticulous scrutiny of the monitoring records and emissions reduction calculations has been carried out to guarantee the completeness, consistency, transparency and absence of any material errors or omissions in the reported data. This aims to establish the reliability and integrity of the data.

1.2 Scope and Criteria

The scope of this verification includes an independent, objective review and ex-post determination of the monitored reduction in GHG emissions from the “**Energising India using Solar Power Projects**” (VCS ID 1931)” for the period from **01-October-2022 to 31-March-2024** (inclusive of both dates). The verification of this project is based on the registered VCS Joint PD & MR, version 03 dated 17-September-2019/03/& monitoring report /01/ & ER Calculation spreadsheet /02/ along with supporting documents submitted by the project proponent to the VKU Assessment team. The documents thus submitted to the VKU Assessment has been reviewed against the following guidance & protocol:

- VCS Program Guide, Version 4.4/12/
- VCS Standard, Version 4.7/13/
- VCS Program Definitions, Version 4.4/15/
- VCS Registration and Issuance Process; Version 4.4/17/
- VCS Validation and Verification Manual, Version 3.2/14/
- Applied CDM Methodology- ACM0002- Grid connected electricity generation from renewable sources, Version 19.0/18/
- Tool 01-Tool for demonstration and assessment of additionality, Version 7.0.0/19/
- Tool 07-Tool to calculate the emission factor for an electricity system, Version 07.0/20/
- CDM Validation and Verification Standard for project activities, Version 03.0/16/

The steps involved are as follows:

- To verify that the project is implemented as described in the registered VCS Joint PD & MR/03/.
- To assess the project’s compliance with other relevant rules including the host country legislation (India).
- To confirm that the monitoring system is implemented and fully functional to generate VCU without any double counting /34/.
- 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 verify that 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 in order to be certified.

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

- (i) Desk review of VCS Joint Project Description & Monitoring report, registered under version 03 dated 17-September-2019/03/ and other supporting documents listed in Table-04.
- (ii) Remote interviews & Focussed Group Discussions Stakeholders & PP representatives involved in project's implementation.
- (iii) Resolution of outstanding issues
- (iv) Independent Technical Reviewer
- (v) VKU's Completeness/Quality Check, and
- (vi) The Final issuance of the verification report and verification deed of representation.

Verification is not meant to provide any consultancy to the project proponents. However, stated requests for clarifications and/or corrective actions may have provided input for improvement of the monitoring.

1.3 Level of Assurance

All the revisions of the Verification Report, before being submitted to the client, were subjected to an independent technical review to confirm that all verification activities had been completed according to the pertinent VKU's procedure, with a **Reasonable level of assurance**, as per section 04 clause 4.1.2 and clause 4.1.8 of the VCS Standard version 4.7/13/.

This verification is based on the Monitoring Report/01/, registered VCS Joint PD & MR/03/ and the supporting documents that have been made available to the VKU's assessment team from /21/ to /34/ and information gathered through performing interviews with the PP's representatives and local stakeholders during the remote audit/38/.

The technical review was performed by a technical reviewer qualified in accordance with VKU's qualification procedure.

Table No. 01: The Assessment Team comprises of the following personnel:

Role/Qualification	Gender	Last Name	First Name
VCS Team Leader & Technical Expert TA 1.2 (Solar) (Local Expert- Country: India)	Male	Kumar	Barun
Validator/Verifier- Trainee	Male	Kumar	Anand
Project Trainee	Female	Kadwe	Chanchlika

Table No. 02: The Technical Reviewer Team comprises of the following personnel:

Role/Qualification	Gender	Last Name	First Name
Technical Reviewer & Technical Expert TA 1.2 (Solar)	Male	Kathuria	Sunil

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 is limited to **1%**, as per **section 4.1.10 of the VCS Standard version 4.7/13/**. As the project is a large project, the materiality of the project activity based on actual emission reduction achieved is **1%** of **1,371,980 tCO₂e** which is equal to **13,719.8 tCO₂e**.

1.4 Summary Description of the Project

The project activity “**Energising India using Solar Power Projects**” by Azure Power India Pvt Ltd through its various SPVs is a voluntary action and involves the generation of electricity through Solar Photovoltaic (PV) technology-based power plant with a combined capacity of 480 MW_{ac} in the Indian states of Uttar Pradesh, Telangana, Andhra Pradesh and Gujarat. The project is a renewable energy initiative (greenfield project activity) and supply the generated electricity to the Indian Grid via their respective Regional Grid. There are no mandatory laws or regulations existing in India requiring PP or any other party to develop a programme for renewable generation plants.

The monitoring period for this VCS Verification is 01-October-2022 to 31-March-2024 (inclusive of both dates) and the project activity displaced 1,464,540 MWh from the generation-mix of power plants connected to the Indian Grid, which is dominated by fossil fuel-based power generation and achieved 1,371,980 tCO₂ emission reductions during the monitoring period. The commissioning dates of the SPVs with their respective site location are tabled below-

Table No.03: Commissioning Details of Project Activity as per the registered VCS Joint PD&MR/03/ and Remote Inspection;

Name of SPV	State	Site	Capacity in MW _{ac}	Commissioning Date
Azure Power Jupiter Pvt Ltd	Uttar Pradesh	Hardoi	20	19-September-2017
		Hamirpur	10	22-September-2017
Azure Power Thirty Seven Pvt Ltd	Telangana	Nagar Kurnool & Ranga Reddy	100	12-January-2018
Azure Power Venus Pvt Ltd	Uttar Pradesh	Jalaun	40	14-April-2018
Azure Power Thirty Six Pvt Ltd	Andhra Pradesh	Kurnool	50	05-May-2018
Azure Power Thirty Three Pvt Ltd	Gujarat	Dhari	35	02-November-2018
		Semaliya	30	10-December-2018
		Vadol	40	01-November-2018
		Netramali	40	07-March-2019
		Sanes	50	13-March-2019
		Muloj	40	22-February-2019
		Vartol	25	09-March-2019

The commissioning date of this project activity is 19-September-2017 i.e., the commissioning date of Azure Power Jupiter Pvt Ltd. The project activity utilizes solar radiations to generate electricity. Thus, electricity is generated through sustainable means without causing any negative impact on the environment.

The historical data and information were verified during the document review and the project technology, implementation status and quality check procedures were assessed through visual inspection during remote audit/38/. These were found to be completely operational since commissioning and aligned with the registered Joint PD & MR/03/.

By implementing the project activity, the following GHG sources of emissions are reduced/avoided:

Baseline/Source	Generation of electricity by fossil fuel- dominated grid connected power plants
Project Equipment/Sink	The avoidance of GHG emission into the atmosphere is due to generation of electricity by renewable means i.e., Solar PV of this project and exporting to Unified Indian Grid which is in line with 3.1.1 of ISO:14064 part -2
Baseline GHG emission source reduced/avoided	CO ₂ emissions from fossil fuels and other fuel fired grid connected plants/projects.

The total emission reduction achieved in this monitoring period i.e., from **01-October-2022 to 31-March-2024** (Inclusive of both the dates) is **1,371,980 tCO₂e**.. This information has been verified by document review and interview with PP representative's present during remote audit, Assessment team confirms that all the components of installed technology are fully functional and found to be in line with the details provided in the registered VCS Joint PD & MR /03/. The project activity follows approved large scale CDM methodology ACM0002 Version 19.0 /18/ for quantification of GHG emission reductions.

2 VERIFICATION PROCESS

The registered VCS project "**Energising India using Solar Power Projects**" (VCS ID 1931) is undergoing seventh periodic verification of first crediting period **19-September-2017 to 18-September-2027** (inclusive of both dates) under VCS with VKU Certification Pvt. Ltd. from **01-October-2022 to 31-March-2024** (Inclusive of both the dates).

The approach adopted to ensure the quality of emission reductions is described in the following sections.

2.1 Method and Criteria

Verification has been conducted using VKU's procedures in line with the VCS Requirements i.e., VCS Program Guide version 4.4/12/ and VCS Standard version 4.7/13/. The project activity does not fall under category "grouped projects" hence no sampling methods has been employed by the assessment team and during remote audit /38/ assessment team reviewed 100% data for all the Solar PV modules, inverters and transformer involved in this project at site for the verification of GHG emission reductions or removals generated by the project.

- The GHG emission reductions are based on the approved Baseline and monitoring methodology **ACM0002: Grid-connected electricity generation from renewable sources – Version 19.0 /18/**
- **Scope: 01** - Energy Industries (renewable /non-renewable sources)
- **Project type:** Type I - Renewable energy projects

Tools used for GHG Calculations are as follows as per registered VCS Joint PD&MR /03/:

- TOOL07: Tool to calculate the emission factor for an electricity system, Version 07.0.0 /20/.
- TOOL01: Methodological Tool - Tool for the demonstration and assessment of additionality - Version 07.0.0/19/

Keeping in line with ISO 14064-3; 2019 (clause 06)/39/ & 14065-2020 (clause 09)/40/ Standard guidelines assessment team has framed down the process for completing the verification and has followed the same throughout the execution of audit of the project activity.

The verification consisted of the following phases:

1. **Planning and Intimation to VERRA about the Remote audit:** The assessment team started with a desk review and based on that assessment team decided to conduct a remote audit of the project. Assessment team submitted the Notice of Validation/Verification Services (NOVS) form to auditing@verra.org on 28-August-2024, 15 business days prior to the initial opening meeting. A decision to conduct a remote audit was made in accordance with clause 4.1.13 of the VCS Standard (version 4.7)/13/.
2. **Strategic Analysis:** Assessment team performed strategic analysis to understand the activities and complexity of the project, and to determine the nature and extent of the verification activities. The results of the strategic analysis shall be used in the risk assessment.
3. **Risk assessment:** Assessment team performed risk assessment of the GHG statement to identify the risk of a material misstatement or nonconformity with the criteria.

4. **Evidence gathering activities:** The assessment team has adopted a risk-based approach to develop evidence-gathering activities aimed at gathering adequate and relevant evidence to support conclusions. This process assesses whether the greenhouse gas (GHG) statement aligns with established criteria, considering the principles of applicable standards or GHG programs.
5. **Audit and sampling plan:** Including all sub-elements required for an integrated verification process aligned with the contract, scope, objectives, level of assurance and materiality, an audit plan for the remote audit was prepared and the same was documented in VKU.F24W. Audit and Sampling Plan_VKU.VER.202.24_VCS_1931. The audit plan was later shared with client before remote audit.
6. **Evidence gathering plan:** The evidence-gathering plan is prepared based on the results of the VKU's Assessment Team's risk assessment. It is designed to lower the verification risk to an acceptable level.
7. **Client Confirmation and Approval:** The audit plan is sent to the client for review and confirmation/approval via email.
8. **Document Review:** Relevant documents, such as the previous verification reports, monitoring plan, methodology, VCS Joint PD&MR/03/ and QA/QC procedures are thoroughly reviewed.
9. **Remote Assessment:** This includes interviews and evaluation of the actual project scenario through remote audit. /38/
10. **Resolution of Discrepancies:** Any non-conformities identified during the assessment are addressed and resolved.
11. **Independent Review:** A technical reviewer provides an independent assessment for the project.
12. **Final Verification:** After completeness checks, the verification report and certification are issued.

The following sections outline each step in more detail.

2.2 Document Review

During the document review, VKU has applied standard auditing techniques to evaluate the quality of information provided. The verification has been performed primarily based on the review of VCS Monitoring report for “Energising India using Solar Power Projects” version 01 dated 02-July-2024, version 02 dated 21-January-2025, version 03 dated 16-May-2025, version 04 dated 04-July-2025 & Version 05 dated 30-October-2025/01/ and Emission Reduction Spreadsheet version 01 dated 02-July-2024, version 02 dated 21-January-2025, version 03 dated 16-May-2025, Version 04 dated 04-July-2025 and Version 05 dated 30-October-2025 /02/ has been assessed as part of the verification. Additionally, the review of registered VCS Joint Project Description & Monitoring Report version 3.0 dated 17-September-2019/03/ in particular for the baseline estimations and the monitoring plan for the project. The following **Table No.-04** lists the documentation that has been reviewed during the verification.

As per section 3.26 and clause 3.26.2 & clause 3.26.3 of the VCS Standard version 4.7/13/ it is an obligation for the project proponent to make available to the assessment team the required supporting documents and data needed to support statements and data as documented in the monitoring report. Thus, the assessment team reviewed the following documents during verification:

Table No. 04; Lists of the documentation that have been reviewed during the current verification:

	Current Verification Reference Documents
/01/	VCS Monitoring Report for project activity “Energising India using Solar Power Projects” for current monitoring period from “01-October-2022 to 31-March-2024” (inclusive of both dates) - Version 01 dated 02-July-2024 - Version 02 dated 21-January-2025 - Version 03 dated 16-May-2025 - Version 04 dated 04-July-2025 - Version 05 dated 30-October-2025
/02/	Emission Reduction Calculation Spreadsheet for “Energising India using Solar Power Projects” for current monitoring period from “01-October-2022 to 31-March-2024” (inclusive of both dates) Version 01 dated 02-July-2024

	- Version 02 dated 21-January-2025 - Version 03 dated 16-May-2025 - Version 04 dated 04-July-2025 - Version 05 dated 30-October-2025
Backgrounds Documents/Weblinks	
/03/	Registered VCS Joint PD & MR for the project activity “Energising India using Solar Energy Projects” Version 03 dated 17-September-2019.
/04/	Joint Validation and Verification Report for the project “Energising India using Solar Power Projects” Version 01 dated 18-September-2019 covering monitoring period from 19-September-2017 to 30-June-2019 (Inclusive of both dates)
/05/	Verification Reports of previous verifications: - Verification report version 1.0 dated 15-September-2020 covering the monitoring period from 01-July-2019 to 29-February-2020 (Inclusive of both dates) - Verification report version 01 dated 31-May-2021 covering the monitoring period from 01-March-2020 to 31-December-2020 (Inclusive of both dates) - Verification report version 02 dated 13-October-2021 covering the monitoring period from 01-January-2021 to 31-July-2021 (Inclusive of both dates) - Verification report version 02 dated 28-February-2022 covering the monitoring period from 01-August-2021 to 31-December-2021 (Inclusive of both dates) - Verification report version 02 dated 24-February covering monitoring period from 01-January-2022 to 30-September-2022 (Inclusive of both dates)
/06/	VERRA Registry- Project Details- ID <u>1931</u>
/07/	<u>Gold Standard Foundation</u>
/08/	<u>EIA Notification dated 14-September-2006</u>
/09/	<u>Renewable Energy Certificate Registry of INDIA- Registered RE Generator (recregistryindia.nic.in)</u>
/10/	Central Electricity Authority (Installation and Operation of Meters) Regulations

	Notified on 17-March-2006 No. 502/70/CEA/DP&D Amendments Notified on 26-June-2010 No. 502/6/2009/DP&D/D-I https://cea.nic.in/wp-content/uploads/2020/02/meter_reg.pdf Metering Regulations Archives - Central Electricity Authority (cea.nic.in)
/11/	CDM- CO₂ Baseline Database, Version 14
VCS Program Requirements and Guidance	
/12/	VCS Program Guide, Version 4.4 dated 29-August-2023
/13/	VCS Standard, Version 4.7 dated 16-April-2024
/14/	VCS Validation & Verification Manual, Version 3.2 dated 19-October-2016
/15/	VCS Program Definitions, Version 4.5 dated 16-April-2024
/16/	CDM Validation & Verification Standard for project activities, Version 03.0 dated 09-September-2021
/17/	Registration-and-Issuance-Process-v4.6-Dated 16-October-2024
Applied Methodology and Tools	
/18/	ACM0002: Grid connected electricity generation from renewable sources, Version 19.0
/19/	Tool 1: Tool for the demonstration and assessment of additionality, Version 07.0.0
/20/	Tool 7: Tool to calculate the emission factor for an electricity system, Version 07.0
Supporting Documents Submitted by PP	
/21/	REA/SEA/MEA/JMR
/22/	Invoice
/23/	Commissioning Certificate for the “Energising India using Solar Energy Projects”
/24/	Technical Specifications of Solar Photovoltaic modules (SPV's), Transformers, Inverters, installed at project “Energising India using Solar Energy Projects”
/25/	Certificate of Calibration for all the energy meters of the project activity during current monitoring period 01-October-2022 to 31-March-2024 (inclusive of both the dates)
/26/	Power Purchase Agreement

/27/	Grievance Register/Grievance-Resolution Letters present on project implemented site; more information related to the same has been included in <u>Section 4.2.2</u> of this report
/28/	Training Records for the current monitoring period 01-October-2022 to 31-March-2024 (inclusive of both dates),
/29/	Employment Record
/30/	Land Sub Leased Agreement Document
/31/	Human Resource Management Policy of Azure Power
/32/	ESIA Report for the project activity
/33/	Single Line diagram of all project sites
/34/	Letter of declaration from PP regarding not having created or sought any other form of environmental credit for the current verification period from 01-October-2022 to 31-March-2024 (Inclusive of both dates)
VVB Documents used during current verification	
/35/	<u>GPS Map Camera: Geotag Photos & Add GPS Location</u>
/36/	GPS Google earth pro software used for Location; <u>Google Earth</u>
/37/	Personnel Interviews and Focussed Group Discussions during remote audit dated (16-September-2024 & 17-September-2024) detailed in <u>section 2.3</u> of this report as recorded by VKU Assessment Team i.e., VKU Certification Pvt Ltd during remote audit in a form called as VKU.F46W. Attendance Sheet of Audit
/38/	Remote audit on (16-September-2024 & 17-September-2024) at project implemented site
Referred Standards and Procedures	
/39/	<u>ISO 14064-3:2019: Greenhouse gases – Part 3: Specification with guidance for the verification and validation of greenhouse gas statements</u>
/40/	<u>ISO 14065:2020: General principles and requirements for bodies validating and verifying environmental information</u>
/41/	<u>ISO 17029:2019: Conformity Assessment General Principals and requirements for validation and verification bodies</u>
/42/	VKU Certification: SOP 4 (Process Requirements)

2.3 Interviews

As Remote inspection /37//38/ has been performed by the assessment team. The representatives of the PP have been interviewed personally by the assessment team on **16-September-2024 and 17-September-2024**; i.e., **Table No. 05 & 06** provides a comprehensive overview of the remote interview process/37/ conducted during the verification. These tables outline the personnel involved in the interviews, along with their respective roles. The interviews specifically targeted individuals responsible for monitoring the project activity, data collection and management, as well as those involved in the quality assurance and quality control (QA/QC) procedures. The tables serve to identify the individuals interviewed and provide relevant information regarding their roles within the project. The key personnel interviewed during the opening meeting and closing meeting session of the remote audit, and the main topics of the interviews are summarized in the table below:

Location: Multiple locations at Gujrat, Telangana, Andhra Pradesh & Uttar Pradesh states of India.

Table No: 05: Details of Personnel Interview

S.no	Name	Gender	Designation	Topic of Discussion	Date of interview
1.	Dr. D Asha	Female	Assistant Manager (Infinite Environmental Solutions Pvt. Ltd.)	- Implementation of the project, Baseline emission, - Emission reduction calculation, - Technical description of the project and monitoring along with QA/QC - SCADA, Breakdown details and	16-September-2024 & 17-September-2024
2.	Abhishek Mishra	Male	Analyst (Infinite Environmental Solutions Pvt. Ltd.)		
3.	Mahesh Aparnathi	Male	Sr. Engineer (Azure Power Thirty Three Pvt. Ltd.)		
4.	Zahid Patel	Male	Engineer (Azure Power Thirty Three Pvt. Ltd.)		
5.	Bipin Kharadi	Male	Sr. Engineer (Azure Power Thirty Three Pvt. Ltd.)		
6.	Nikhil Prajapati	Male	Jr. Engineer (Azure Power Thirty Three Pvt. Ltd.)		
7.	H. A Sisodiya	Male	Jr. Engineer (Azure Power Thirty Three Pvt. Ltd.)		
8.	Jignesh Asari	Male	Sr. Engineer (Azure Power Thirty Three Pvt. Ltd.)		

9.	Chetan Patel	Male	Jr. Engineer (Azure Power Thirty Three Pvt. Ltd.)	maintenance of generation records. Data recording, management and archiving procedure	
10.	Mukesh Sutaria	Male	Sr. Engineer (Azure Power Thirty Three Pvt. Ltd.)		
11.	Sheetal Mathur	Female	Engineer (Azure Power Thirty Three Pvt. Ltd.)		
12.	Manish Prajapati	Male	Manager (Azure Power Thirty Three Pvt. Ltd.)		
13.	Pankaj Makwana	Male	Jr. Engineer (Azure Power Thirty Three Pvt. Ltd.)		
14.	Somdutta Tikadar	Female	Engineer (Azure Power Thirty Three Pvt. Ltd.)		
15.	Nimesh Prajapati	Male	AGM (Azure Power Thirty Three Pvt. Ltd.)		
16.	Naresh Rajput	Male	Engineer (Azure Power Thirty Three Pvt. Ltd.)		
17.	Anjali Agrawal	Female	Engineer (Azure Power Thirty Three Pvt. Ltd.)		
18.	Pragnesh Kumar	Male	Assistant Manager (Azure Power Thirty Three Pvt. Ltd.)		
19.	Shrashti Singhal	Female	Engineer (Azure Power Thirty Three Pvt. Ltd.)		
20.	Najmush Saquib	Male	Engineer (Azure Power Thirty Three Pvt. Ltd.)		
21.	V Chaitanya Reddy	Male	Assistant Manager (Azure Power Thirty six Pvt. Ltd.)		
22.	Y Bharath Kumar	Male	Manager (Azure Power Thirty six Pvt. Ltd.)		
23.	V Sudhir Kumar	Male	Assistant Manager (Azure Power Thirty seven Pvt. Ltd.)		
24.	M Govinda Babu	Male	Engineer (Azure Power Thirty seven Pvt. Ltd.)		
25.	Pyarelal	Male	Engineer (Azure Power Jupiter Pvt. Ltd.)		
26.	Arjun Kumar Kasaudhan	Male	Engineer (Azure Power Jupiter Pvt. Ltd.)		

27.	Ajay Kumar	Male	Sr. Engineer (Azure Power Jupiter Pvt. Ltd.)		
28.	Gyanchand	Male	Technician (Azure Power Jupiter Pvt. Ltd.)		
29.	Devi Prasad Pandey	Male	Sr. Engineer (Azure Power Venus Pvt. Ltd.)		
30.	Kamlesh Kumar Vaishnav	Male	Engineer (Azure Power Venus Pvt. Ltd.)		

The interview topics ranged from general project features to technical details such as calibration details, monitoring and measuring controls, data collection, data handling, emergency procedures, internal audits, non-conformance handling, training, and data archiving. The assessment combined the interview during remote audit/37/ with documentation review.

During the remote audit/38/, the AT also interviewed local stakeholders to verify the grievance resolution process as mentioned in the Monitoring Report/01/ (section 2.2). The team confirmed sustainable development claims and assessed the project's socio-economic impact on the local community. Records provided by PP showed that the PP has provided opportunities for locals to express opinions and grievances. PP has put efforts to resolve any issues through effective communication & stakeholder consultations. VKU's assessment team verified these processes through focused group discussions and personal interviews/37/ with stakeholders, confirming that the PP has an effective grievance resolution procedure, as detailed below:

Table No: 06: Details of Personnel Interview/Focussed Group Discussion with Stakeholders

S.no	Name	Gender	Category	Topic of Discussion	Date of interview
1.	Hitesh Rathod	Male	Local Stakeholders /Villagers	Execution of Project activity and its impact on the economic, social and environmental parameters on the local people of the area & around the situated project activity	16-September-2024 & 17-September-2024
2.	Rahul Rathod	Male			
3.	Damor Mukesh R.	Male			
4.	Inderasinh P. Bhatti	Male			
5.	Jitendra Kumar M Bariya	Male		The ongoing communication procedure and the address of their	
6.	Jagdish Zala	Male			
7.	Parmar Jasubhai	Male			
8.	Hirendra B Joshi	Male			

9.	Harsha Vaghela	Female		grievance mechanism followed by the PP Scope and generation of employment in the locality due to the implementation of said project activity in the area. The ongoing trainings provided to the locals for self-employment.	
10.	Mr. Vishal Bhopa	Male			
11.	Raja Gopal Reddy	Male			
12.	G. Shiva Kumar	Male			
13.	Mr. Dhanesh Kumar	Male			
14.	Pawan Singh	Male			
15.	Vinay Kashyap	Male			
16.	Jai Hind Rajput	Male			

The VKU Assessment Team meticulously documented the information obtained during the interview with site personnel /37/. This data was recorded using 'VKU's dedicated form VKU.F46W, known as the Attendance Sheet for Audit/37/. Through a comprehensive process involving documentation, desk review, document verification, and interviews with site personnel and local stakeholders, VKU Assessment Team affirms that no negative comments were received during the interviews of local stakeholders conducted by the team.

2.4 Site Visits

Planning of remote audit/site inspection:

PP and assessment team mutually decided to plan for a remote audit for the current verification. For conducting remote audit, VKU has some set guidelines stated in its SOP to facilitate a smooth conduct of remote audit keeping in-line with guidelines in ISO 14064 /39/ and ISO 14065 /40/ along with the guidelines stated in the GHG program. assessment team obtained permission from the client regarding any privacy concerns during the remote audit process to ensure a smooth experience while respecting confidentiality

The remote audit process followed VKU's standard operating procedures to facilitate a smooth remote audit:

1. The client requested the assessment team on email, if a remote audit can be planned for the current monitoring period.
2. To which the assessment team checked for the criteria/eligibility for planning the remote audit with Verra guidelines and VKU SOP procedures.
3. Keeping in line with VCS guidelines for site visit as stated in section 4.1.9 & 4.1.10, VKU decided to plan and remote audit & provided confirmation to PP regarding their request.

4. The Team Leader then shared a Remote Audit Planning Term Sheet for Use of ICT exclusively planned by VKU's SOP for remote audits to confirm about the necessary arrangements at site along with internet connectivity.
5. PP acknowledges the remote audit Planning Term sheet & submits it to assessment team with signatures from the PP and consultant.
6. Next, a test call was performed on 28-August-2024 to check network availability at the site before sharing the NOVS form to VERRA, in order to avoid any repercussions that might arise at the time of the remote audit. The check the smooth facilitation of the site internet connectivity, PP sent a test call link with the assessment team.
7. Evidences was collected during the test call. The Team Leader then after conducting the test call fills out the remote term planning sheet and shares it with the Director for approval², which was granted after cross-checking the evidences obtained and network connectivity.
8. The Team Leader then shared the NOVS form to HR which was filled and shared with VERRA and later on submitted the audit plan with the PP who confirmed receipt for the planned remote audit.

Remote Audit Location: Project location at multiple locations of Gujrat, Uttar Pradesh, Telangana & Andhra Pradesh states of India. Further the location along with longitude and latitude is mentioned in table below of this report.

Table No. 07: Latitude and Longitude of site locations

Site	Location	Latitude	Longitude
Azure Power Jupiter Pvt Ltd	Bibyapur, Hardoi, Uttar Pradesh	27°35'12.9"N	79°43'51.6"E
	Raniganj, Hamirpur, Uttar Pradesh	25°54'18.4"N	79°55'10.1"E
Azure Power Thirty Seven Pvt Ltd	Rachur, Marchal & Veljal, Nagar Kurnool & RangaReddy, Telangana	16°31'11.0"N	77°53'49.0"E
Azure Power Venus Pvt Ltd	Dakor, Jalaun, Uttar Pradesh	25°51'07.1"N	79°25'42.4"E

² As Technical Manager is acting as Team Leader so approval for ICT is sent to Director.

Azure Power Thirty Six Pvt Ltd	Gani & Sakunala, Kurnool, Andhra Pradesh	14°01'30.6"N	78°26'36.6"E
Azure Power Thirty Three Pvt Ltd	Dhari, Bharuch, Gujarat	22°04'01.0"N	72°37'01.0"E
	Semaliya, Aravalli, Gujarat	23°13'37.3"N	73°22'34.6"E
	Vadol, Kheda, Gujarat	22°57'47.7"N	73°12'59.1"E
	Sanes, Bhavnagar, Gujarat	21°54'11.6"N	72°06'38.9"E
	Vartol, Sabarkantha, Gujarat	24°05'32.7"N	73°04'19.3"E
	Netramali, Sabarkantha, Gujarat	23°46'13.2"N	72°59'42.4"E
	Muloj, Aravalli, Gujarat	23°30'52.9"N	73°26'28.3"E

The latitude and longitude of all the sites of the project activity were verified via Google earth Pro/36/ during desk review by the AT. Further, during remote inspection of sites on 16-September-2024 and 17-September-2024,

During the verification process, the following activities were conducted to ensure the quality of the monitoring parameters and data:

- A review of information flows used to generate, aggregating and reporting the monitoring parameters.
- Interviews/37/ with relevant personnel to determine whether the operational and data collection procedures are implemented in accordance with the monitoring plan in the registered VCS Joint PD&MR /03/.
- A cross check between information provided in the monitoring report/01/ and data from other sources such as REA/SEA/MEA/JMR /21/, Invoices/22/, Power Purchase records /26/ or similar data sources.
- A check of the monitoring equipment including calibration performance and observations of monitoring practices against the requirements of the VCS Joint PD&MR version 03 dated 25-November-2019/03/ the applied methodology including applicable tool(s), and where applicable, the applied standardized baseline.
- A review of calculations and assumptions made in determining the GHG data and emission reductions.

An identification of quality control and quality assurance procedures in place to prevent or identify and correct any errors or omissions in the reported monitoring parameters.

2.5 Resolution of Findings

The aim of this phase of verification is to address any outstanding issue that require clarification to ensure a positive conclusion from VKU regarding the registered project description. To ensure transparency, a customized verification protocol has been developed specifically for the project. This protocol transparently outlines the requirements, methods of verification, and the outcomes of verifying the identified criteria. The verification protocol consists of three situations described below.

1. A corrective action request (CAR) is raised if one of the following occurs:
 - Non-conformities with the monitoring plan or methodology are found in monitoring and reporting, or if the evidence provided to prove conformity is insufficient;
 - Mistakes have been made in applying assumptions, data or calculations of emission reductions that will impair the estimate of emission reductions;
 - Issues identified in a FAR during previous assessment i.e., in validation or verification report to be cross verified during verification have not been resolved by the project participants.
2. A clarification request (CL) is raised if information is insufficient or not clear enough to determine whether the applicable VCS requirements have been met.
3. A forward action request (FAR) is also raised in cases where any required deviation/information is not fulfilled in current verification and thus needs to be taken up in consequent verification for better transparency thus holding the applicability of the methodology eligible to the project activity and there is no impact of the same on additionality, baseline scenario & emission reduction calculation of project.

Keeping in line with the Clauses 4.1.21 of the VCS Standard Version 4.7/13/, AT has documented a summary of total 10 findings (**00 FARs, 04 CLs and 06 CARs**) that were raised during this verification. These findings have been closed successfully, and details are provided under Appendix 3: Audit Findings of this report.

2.5.1 Forward Action Requests

Based on the review of the VCS Joint Validation and verification report /04/ and previous Verification Reports/05/, AT confirms that no FAR has been found during Validation and previous Verifications which needs to be closed during current verification and **no FAR has been raised during current verification from 01-October-2022 to 31-March-2024 (Inclusive of both dates).**

2.6 Eligibility for Validation Activities

VKU has not undertaken any validation activities as part of the verification hence this section is not applicable.

3 VALIDATION FINDINGS

The project is already registered under VCS with reference number 1931 /06/. The Joint Validation and Verification /04/ was performed by Applus Certification. This is the seventh verification assessment, which is being conducted by VKU Certification Pvt. Ltd under VCS for the monitoring period from 01-October-2022 to 31-March-2024 (Inclusive of both the dates) for first crediting period from **19-September-2017 to 18-September-2027**(inclusive of both dates).

3.1 Methodology Deviations

No activities of methodology deviations have been reported by the PP in the Monitoring Report of the current monitoring period (01-October-2022 to 31-March -2024 (inclusive of both dates)) and the same has been verified during the remote inspection by the AT. Furthermore, it is evident by scrutinizing the Joint Validation and Verification Report/04/ and previous Verification Reports/05/ that there was no methodology deviation during the previous verifications also.

3.2 Project Description Deviations

Deviation 1:

This deviation is a monitoring deviation applicable only to Azure Power Thirty-Six Pvt Ltd (50 MW) located at Andhra Pradesh. The monitoring practice is updated (November 2018) and it's shifted to Deviation Settlement Mechanism (DSM) in order to more strengthen the national grid. The export and import values are omitted. In DSM, PP have to forecast energy generation in a

daytime block (In India, 15 minutes each, total 96 blocks) well in advance. The invoicing is done on the forecasted value. The actual generation deviation from the forecasted values is penalized, it depends upon the deviation magnitude. Therefore, instead of export and import values, the net values are directly obtained for the emission reduction calculation. Total Energy schedule and the Actual values (which is the actual Net delivered) is maintained by the Southern Regional Power Committee (SRPC) Secretariat, Central Electricity Authority, Government of India. Regional Energy Account (monthly net export) for every month in respect of Southern Region has been uploaded on the SRPC website, www.srpc.kar.nic.in. Since the document is provided by government nodal agency, therefore no cross-checking is required.

The Deviation 1 in Project Description is applied during second monitoring period (from 01-July-2019 to 29-February-2020; Inclusive of both dates). The nature of deviation is permanent and has already been approved during second verification

Deviation 2:

The commissioning date for Azure Power Thirty-Six Pvt Ltd was declared earlier Solar Energy Corporation of India (SECI) on 30-April-2018 but a physical inspection, commission committee declare final commissioning on 05-May-2018. Both dates are mentioned over the commissioning certificate. The deviation doesn't have any impact on additionality, methodology applicability, monitoring methodology and calculation of emission reductions.

The Deviation 2 in Project Description is applied previously during fifth monitoring period (01-August-2021 to 31- December-2021) and the nature of deviation is permanent and has been approved during the fifth verification.

Deviation 3:

This deviation is a monitoring deviation applicable for all the SPV's except Azure Power Thirty Seven Pvt Ltd (100 MW) located at Telangana. The monitoring practice is updated from JMR and is shifted to Deviation Settlement Mechanism (DSM) in order to strengthen the national grid. The export and import values are omitted. In DSM, PP have to forecast energy generation in a daytime block (In India, 15 minutes each, total 96 blocks) well in advance. The invoicing is done on the forecasted value. The actual generation deviation from the forecasted values is penalized, it depends upon the deviation magnitude. Therefore, instead of export and import values, the net values are directly obtained for the emission reduction calculation. Total Energy schedule and the Actual values (which is the actual Net delivered) is maintained by their respective Regional Power Committee (RPC) Secretariat, Central Electricity Authority, Government of India. Regional Energy Account (monthly net export) for every month in respect of any region in India has been uploaded on their respective Regional Power Committee websites. Since the document is provided by government nodal agency, therefore no cross-checking is required.

The Deviation 3 in Project Description is applied previously during sixth monitoring period (01-January-2022 to 30- September-2022) and the nature of deviation is permanent and has been approved during the sixth verification and will be practiced for monitoring mechanism of project activity throughout its lifetime.

Deviation 4:

This deviation is for For Azure Power Thirty Six Pvt Ltd. (Andhra Pradesh) and Azure Power Thirty Three Pvt Ltd (Sanes, Gujrat) the number of modules used in the sites are mentioned in the Appendix-2 correcting the editorial mistake in registered joint PDMR section 1.8 (page No. 7-9) without effecting the capacity of the respective project site.

This deviation 4 in Project Description is applied previously during sixth monitoring period (01-January-2022 to 30- September-2022) and the nature of deviation is permanent and has been approved during the sixth verification and will be practiced for monitoring mechanism of project activity throughout its lifetime.

3.3 New Project Activity Instances in Grouped Projects

This is not a grouped project activity. This can further be confirmed as per para 3.6.10 of VCS Standard Version 4.7 /13/. Therefore, this section is not applicable.

3.4 Baseline Reassessment

Did the project undergo baseline reassessment during the monitoring period?

☐ Yes ☒ No

Based on the desk review and remote assessment conducted on 16-September-2024 & 17-September-2024, assessment team confirms that there is no baseline reassessment that took place during this monitoring period.

4 VERIFICATION FINDINGS

4.1 Project Details

After conducting desk review along with remote audit, it was concluded that the project is implemented as per the requirement of the registered VCS Joint PD&MR/03/ and approved monitoring plan. During the current monitoring period, it was observed that there was no unforeseen incident/event evolved which can impact the operation of the project activity except the scheduled maintenance and service breakdowns calculated as 22 hours 48 minutes. It is verified through breakdown sheet submitted by PP and also mentioned in Appendix 3 of

MR by PP/01/. This does not have a significant impact on the ER calculation hence accepted by Assessment team.

The project underwent continuous as verified during the interview with PP personnel/37/ Senior engineers/Junior engineer/Assistant manager present at site during remote audit. Moreover, there is no unforeseen incident which can affect the applicability of the methodology and thus the same is acceptable to the assessment team.

During the current monitoring period, the project activity has supplied 1,464,540 MWh of electricity, and thus contributing to 1,371,980 tCO_{2e} GHG reductions.

The Technical parameters have been verified with the name plates as well as with the technical specifications of Solar Panels and also cross checked from the technical manual of the Manufacturers/24/. Assessment team confirms that the technical parameters are consistent with the registered VCS Joint PD&MR/03/.

Table No. 08: The major technical specifications of the project activity are as follows: -

SPVs	Location	Total Capacity (MW)	Module Type	Module Make	Module Rating (Wp)	Module Quantity	Inverter Type	Inverter Make	Inverter Rating (Wp)	Inverter Quantity
Azure Power Jupiter Pvt. Ltd.	Hamirpur ,UP	10	Polycrystalline	Hanwha	315	31800	PVS800 Central	ABB	1 MW	10
	Chiluah,U P	10			320	31250	PVS800 -57	ABB	1000	10
	Bibiyapur, UP	10			320	31250	PVS800 -57	ABB	1000	10
Azure Power thirty seven Pvt Ltd	Telangana	100	Polycrystalline	Chint ,Risen	320	311108	Central	ABB	1 MW	100
					325					
Azure Power Venus Pvt.	UP	40	Polycrystalline	Hanwha SolarOne	320	148020	PVS 800 57B	ABB	1732000	19

Ltd.			Polycrystalline	Hanwha Q Cells			PVS 980-58	ABB	200000	4
Azure Power thirty six Pvt Ltd	Andhra Pradesh	50	Polycrystalline	Q cells Hanva, Renewables, Warre, JA Solar	320,325,330,540	190634	Central	ABB	1.732MW	23
								ABB	1MW	1
			Mono Bifacial					TBEA	2.5MW	4
Azure Power Thirty Three Pvt. Ltd	Dhari, Gujrat	35	Polycrystalline	Risen, GCL, Talsun	330	61440	Central, String	Central-Schneider, String-Sungrow	Central 2000, 680, String-200	Central-17+2, String-13
					325	66240				
					335	7680				
	Gabat semaliya, Gujarat	30	Polycrystalline	RISEN, TALESUN	325	48300	Central	TMEIC	2550	12
					330	67620				
	Malaitadi, Vadol, gujarat	40	Polycrystalline	GCL, Risen & Talesun	330	76860	Central	TMEIC	2550	16
					325	77280				
	Netramali, Gujrat	40	Polycrystalline	Waaree	325	22800	Central-inverter	TMEIC-Central	2550	16
					330	160800				
	Sanes, Gujrat	50	Polycrystalline	Waaree	325	92160	PVH-12550E	TMEIC	2550	20
					330	136800				
	Muloj	40	Polycrystalline	JA, Waaree,	325	80640	Central	TMEIC-central,	2550	TMEIC-

			ine	Telesun , Risen	330	183240	string	(Sungro w - string)	200	15 Sungrow -13
	Vartol	25	Polycrystall ine	Talesun , GCL	325	34560	Central inverter	TMEIC	2550k w	10
					330	11520				
					325	57960				

The assessment team confirmed through remote assessment /38/ and interviews /37/ with PP representative that there is no proposed or actual change to the project design during this monitoring period. It was observed that the monitoring plan was implemented as per the registered VCS Joint PD&MR/03/ and applied methodology, (ACM0002), Version 19.0/18/. The organizational role and responsibility as mentioned in the registered VCS Joint PD&MR /03/ has been followed during remote assessment.

Item	Evidence gathering activities, evidence checked, and assessment conclusion:				
Audit history	Audit type	Period ³	Program	Validation/Verification body name	Number of years
	Joint Validation /Verification (1 st)	19-September-2017 to 18-September-2027 (Crediting Period) 19-September-2017 to 30-June-2019 (Monitoring	VCS	LGAI Technological Center S.A. (Applus+ Certification)	10 years (C.P) 01 year, 09 months, 12 days (M. P)

³ The period includes both the start and end dates

	period)			
Verifica tion (2 nd)	01-July- 2019 to 29- February- 2020	VCS	Earthood Services Private Limited	00 year, 08 month s, 00 days
Verifica tion (3 rd)	01-March- 2020 to 31- December- 2020	VCS	LGAI Technological Center S.A. (Applus+ Certification)	00 year, 10 month s, 00 days
Verifica tion (4 th)	01-January- 2021 to 31-July- 2021	VCS	LGAI Technological Center S.A. (Applus+ Certification)	00 year, 7 month s, 00 days
Verifica tion (5 th)	01-August- 2021 to 31- December- 2021	VCS	LGAI Technological Center S.A. (Applus+ Certification)	00 year, 05 month s, 00 days
Verifica tion (6 th)	01-January- 2022 to 30- September- 2022	VCS	VKU Certification Pvt Ltd	00 year, 09 month s, 00 days
Verifica tion (7 th)	01- October- 2022 to 31-March- 2024	VCS	VKU Certification Pvt Ltd	1 year, 06 month s, 00 days
Total verificat ion period	19- September- 2017 to 31-March- 2024	VCS	-	06 Years 06 Month s 13

				Days
	Evidence Gathering Activities: Keeping in line with the requirements stated in ISO 14064-3: 2019 (E) section 6.1.3 & program requirement/39/, the assessment team has performed the desk-review during the pre-engagement stage to confirm the duration of the current monitoring period, the last monitoring period & the crediting period of this project activity. Apart from the desk-review the assessment team also confirmed the audit history while performing the desk review of MR/01/ and personnel interview & focused group discussion with PP during remote audit/37/. Evidence Checked: While contracting VKU to perform this verification, the PP has shared the details for the project activity including the audit history i.e., (Details of crediting period, monitoring period & number of verification) thus initially itself VKU confirmed the audit history by cross-checking with the registered VCS Joint PD & MR/03/ & Joint Validation & Verification report/04/ already approved by Verra and are accessible to the assessment team on VERRA webpage/06/. Assessment Conclusion: Assessment team would like to conclude that the above stated activities performed, and evidences collected to confirm the audit history is in-line with the ISO 14064-03 /39/& VCS standard version 4.7 requirements/13/ which is deemed accurate and satisfactory to VKU's assessment team.			
Double counting and participation under other GHG programs	Evidence gathering activities: Project's GHG Program Status, Cross-Verification of GHG Benefits & Rejection by other GHG programs: The project has not applied under any other GHG program except VCS for current monitoring period, 01-October-2022 to 31-March-2024 (Inclusive of both dates). The project is registered under VCS only with project ID 1931. This is confirmed by checking VERRA registry website/06/ and similar exercise is performed for CDM/GS/GCC/UCR registries with similar project title/capacity and Project Proponents, but the assessment team is not able to trace any such project registered under any of the above stated registries or under any other similar mechanisms.			

	Similarly, an exercise of independently searching for such project registration or claim for current monitoring period has been performed for other GHG related benefits & based on both independent assessment and declaration submitted by PP/34/, the assessment team accepted the claim that there is no double counting from this project activity for current monitoring period. Evidence checked: The Project is not rejected by other GHG programs Declaration provided by PP/34/ and all registry's website. Assessment conclusion: The assessment team confirms that the GHG emission reductions generated by the project has not participated under any other GHG program and that there is no double counting of ERs.
No double claiming with emissions trading programs or binding emission limits	Evidence gathering activities: The project is not included in an emissions trading program or any other mechanism that includes GHG allowance trading. Evidence checked: Verification through Declaration: The PP declares through the declaration /34/ that Net GHG emission reductions generated by the Project will not be used for compliance with an emissions trading program or to meet binding limits on GHG emissions in any Emission Trading program or other binding limits any specific monitoring period under two mechanisms. Assessment conclusion: The assessment team confirms that the GHG emission reductions or removals generated by the project have not been included in any emissions trading program or any other mechanism that includes GHG allowance trading.
No double claiming with other forms of environmental credit	Evidence gathering activities: The project has not sought or received another form of GHG-related environmental credit. Evidence checked: Issuance Records Confirmation: The assessment team cross-checked the issuance records available on the Verra website/06/ and thus confirmed & ensured that the emission reduction generated from the project activity are not & will not be double counted hence accepted by the assessment team. Evidence checked: Verification through Declaration-Assessment team cross-checked the self- declaration/34/ submitted by PP for no double claiming and hence, ensured that

	emission reduction generated by the project activity is not double counted in current monitoring period. Assessment conclusion: The assessment team confirms that there is No double claiming with other forms of environmental credit by the project activity.
Supply chain (scope 3) emissions double claiming	Evidence gathering activities: Since, the project Activity is a solar power project and does not involve any supply chain in the project such as manufacturers, wholesalers, distributors and retailers. So, no indirect upstream and downstream GHG emissions are involved in the project activity. Thus, the Scope 3 emissions are not applicable in this project activity. Evidence checked: Verification through Declaration: The PP declares through the declaration /34/ that the project does not involve any supply chain (scope 03) emissions and remote inspection and observation/37/, /38/. Assessment conclusion: As per clause 3.24.7 of VCS standard version 4.7/13/ “Where the project proponent(s) or authorized representative is a buyer or seller of a product (i.e., a good or service) that is in a supply chain and whose product emissions footprint is changed by the project activities specified in the project description, the project activity is solar power project for which the product is electricity, which does not affect the emission footprint of any product that are part of a supply chain. The assessment confirms that there is no (Supply Chain) Scope -3 emission.
Sustainable development contributions	Evidence gathering activities: As per the VCS Standard Version 4.7 of Appendix 03/13/: Document History and Effective dates, For V4.2, serial number 04 states that “it is required by project proponents to demonstrate contributions to a minimum of three SDGs in all monitoring reports verified after the effective date. Effective immediately for all projects that request registration on or after 20-January-2023. Projects that request registration before 20-January-2023 shall demonstrate contributions to at least three SDGs by 20- January-2025” This is the seventh verification of first crediting period for the monitoring period 01-October-2022 to 31-March-2024 (Inclusive of both dates), Since this project is registered before 20-January-2023, so the Project Proponent (PP) must demonstrate contributions to at least three SDGs by 20-January-2025. For the current monitoring period, the PP is voluntarily showing contributions to 03 SDGs, as indicated below:

SDG Target 7.2.1: (User Defined Indicator) Contribution of renewable energy in a final country consumption:

Audit Type	Period	Electricity exported (MWh)
Joint Validation & Verification (1)	19-September-2017 to 18-September-2027 (Crediting Period) 19-September-2017 to 30-June-2019 (Monitoring period)	733,449
Verification (2)	01-July-2019 to 29-February-2020	526,908.90
Verification (3)	01-March-2020 to 31-December-2020	783,055
Verification (4)	01-January-2021 to 31-July-2021	581,576.91
Verification (5)	01-August-2021 to 31-December-2021	346,899.42
Verification (6)	01-January-2022 to 30-September-2022	733,167
Verification (7)	01-October-2022 to 31-March-2024	1,464,540
Total	19-September-2017 to 31-March-2024	5,169,596.23

As part of this project activity lifetime 5,169,596.23 MWh Net electricity has been exported to Indian grid that helps to strengthen the renewable energy share in the energy mix. In the current monitoring period i.e. 01-October-2022 to 31-March-2024 (Inclusive of both the dates) project has exported 1,464,540 MWh energy to the grid.

Evidence checked: Assessment team has referred previous Verification reports approved by VERRA /04//05/, REA/SEA/MEA/JMR /21/ and Invoices/22/

Assessment conclusion: VKU found the above claimed Renewable energy share in the total final energy consumption

correct and deemed transparent.

SDG Target 8.5: (User Defined Indicator) Increase employment opportunity and quality of work: As part of this project activity lifetime, a total of 113 people were employed. In the current monitoring period i.e. 01-October-2022 to 31-March-2024 (Inclusive of both the dates) the total employment generation is 11.

Evidence Checked: Assessment team has referred previous Verification reports approved by VERRA /04//05/ and Employment records/29/

Assessment Conclusion: VKU found the above claimed employment generation is correct and deemed transparent.

SDG 13.2.2: Tons of greenhouse gas emissions avoided or removed: Due to installation of this project activity, PP has prevented the release of 1,371,980 tCO₂e into the atmosphere during current monitoring period i.e., 01-October-2022 to 31-March-2024 (Inclusive of both the dates) and total **4,842,862 tCO₂e** throughout the project lifetime.

Audit Type	Period	Emission Reduction (tCO ₂ e)
Joint Validation & Verification (1)	19-September-2017 to 18-September-2027 (Crediting Period) 19-September-2017 to 30-June-2019 (Monitoring period)	687,095
Verification (2)	01-July-2019 to 29-February-2020	493,604
Verification (3)	01-March-2020 to 31-December-2020	733,563
Verification (4)	01-January-2021 to 31-July-2021	544,818
Verification (5)	01-August-2021 to 31-December-2021	324,973

	Verification (6)	01-January-2022 to 30-September-2022	686,829
	Verification (7)	01-October-2022 to 31-March-2024	13,71,980
	Total	19-September-2017 to 31-March-2024	4,842,862
Thus, proving that the project generates eco-friendly, GHG free power which contributes to sustainable development of the region. Evidence Checked: VKU Assessment Team has referred previous verification reports /05/ monitoring report for current monitoring period/01/ & emission reduction sheet/02/ which are cross checked from Invoices/22/& REA/SEA/MEA/JMR /21/ submitted to the VKU. Assessment Conclusion: Assessment Team conclude that the above claimed greenhouse gas emissions avoided, or removal is correct.			
Additional information relevant to the project	The assessment team confirms that as per information provided in the monitoring report/01/ submitted by the PP to the assessment team no commercially sensitive information has been excluded from the public versions of project documents & thus conforms with the VCS Program requirements on what may be excluded. The information is cross-checked by interviewing the PP representative during the personal interviews/37/.		

4.2 Safeguards and Stakeholder Engagement

4.2.1 Stakeholder Identification

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Stakeholder identification	Evidence Gathering Activities: To identify the stakeholders, PP undertook a stakeholder analysis. The information from the stakeholder analysis is then utilized to assess the interests of the stakeholders that should be addressed in the project plan, policy, program, or other action. The importance of such an analysis lies in the role played by this understanding in the assessment of the socio-

political environment surrounding the project It allows for:

- Key stakeholders to be identified
- Identification of the interests, concerns, and potential risks surrounding the stakeholders, as well as conflicts of interests (if any).
- Identification of relations between stakeholders that may enable "coalitions" of project sponsorship, ownership, and cooperation, as well as the mechanisms which may have a role in influencing other stakeholders.
- Key groups/individuals to be pinpointed who need to be informed about the project.
- Identification of the impact and influence of the project on the stakeholders and of the stakeholders on the project.

Evidence Checked: The accuracy and comprehensiveness of the information gathered through the Stakeholder Analysis are verified by cross-checking with interview/focused group discussions with relevant experts and stakeholder representatives volunteered during the remote audit conducted by the assessment team /38/. Remote audit has been conducted to corroborate the findings from desk-based research with the registered VCS Joint PD&MR/03/.

Assessment Conclusion: Based on the evidence gathered and verified through the Stakeholder Analysis, the assessment team has identified and documented the key stakeholders associated with the project. The analysis undertaken by PP has provided insights into the interests, concerns, potential risks, and conflicts of interests surrounding the stakeholders, as well as the relationships and mechanisms that may influence their involvement or impact on the project.

The assessment team has evaluated the potential impacts of the project on the identified stakeholders and their respective interests. Recommendations have been made to address the concerns and mitigate the risks associated with the stakeholders, including measures to facilitate effective communication, consultation, and collaboration with the relevant stakeholder groups throughout the project lifecycle.

The Assessment Conclusion ensures compliance with applicable regulations, standards, and best practices related to stakeholder engagement and management, aiming to promote transparency,

	inclusivity, and the responsible consideration of stakeholder interests in the project implementation.
Legal or customary tenure/access rights	Evidence Gathering Activities: Information on legal/customary tenure rights of stakeholders, IPs, LCs and rights holders are gathered during initial verification. Evidence Checked: As it's now the 7th Verification, the evidence from initial verification regarding land tenure and stakeholder consultations has been reviewed for continued validity at the time of project validations, Assessment team could only confirm the above stated information with the project proponent & stakeholders during the interview process and discussions conducted with them. Assessment Conclusion: Based on initial verification evidence and subsequent review, the assessment team concludes: • No legal or customary tenure/access rights over territories and resources exist for stakeholders, IPs, LCs and rights holders for this VCS project. • The 480 MW_{AC} solar power plant uses mainly private land. No forest land involved. VVB has cross- checked the sampled of leased deeds and sale deed and could confirm that all 2478. 53 Acres of land (1167.3 through land lease & 1311.23 through sales deed). AT could confirm that there is no government land in the project boundary. • Specific evidence on land parcel sales may not be available in the 7th verification year, as land acquisition was completed earlier at the time of validation. The assessment team confirms ongoing compliance with VCS 4.7 standards/13/ on stakeholder engagement, land acquisition and tenure rights consideration based on evidence from initial verification.
Stakeholder diversity and changes over time	Evidence Gathering Activities: As per desk review with registered VCS Joint PD& MR/03/, interview with stakeholders and assessment of monitoring report/01/ Evidence Checked: The information gathered during the interviews conducted remote audit/37/ While the 2021 Census of India data is not yet publicly available, the PP has relied on the continuous interactions and ongoing

	communication with stakeholders to monitor any significant changes in the composition of stakeholder groups during the monitoring period. Assessment Conclusion: it is concluded that the social, economic, and cultural diversity within stakeholder groups is properly identified and documented at the time of validation. The assessment team acknowledges that the PP has maintained continuous interactions and ongoing communication with stakeholders to monitor any changes in the composition of stakeholder groups during the monitoring period. According to the information provided by the PP, the social, economic, and cultural diversity within stakeholder groups has remained stable over time, with no significant changes observed in the composition of each group during the monitoring period. The Assessment Conclusion is based on the PP's ongoing stakeholder engagement efforts, ensuring compliance with relevant standards and best practices for monitoring and addressing potential changes in stakeholder dynamics.
Expected changes in well-being	Evidence Gathering Activities: As per desk review with registered VCS Joint PD& MR/03/, interview with stakeholders and assessment of monitoring report/01/. The assessment of changes in stakeholder well-being, characteristics, and ecosystem services has been conducted through the following: Continuous stakeholder interactions and ongoing communication: The project proponent (PP) has maintained regular interactions and communication with stakeholders to monitor any changes during the project's operational phase. Evidence Checked: Assessment team has cross-checked the information through remote audit/37/, and review of relevant documents. Assessment team has also assessed the PP's records of continuous stakeholder interactions and ongoing communication, attendance sheets, and feedback mechanisms. Assessment Conclusion: Based on the evidence gathered and verified, the assessment team concludes that there are no significant changes in stakeholder well-being and characteristics, including changes to ecosystem services identified as important to stakeholders, have been recorded during the current monitoring

	period.
Location of stakeholders	Evidence Gathering Activities: As per desk review with registered VCS Joint PD& MR /03/, interview with stakeholders and assessment of monitoring report/01/. The location of stakeholders, local communities, indigenous peoples, customary rights holders, and areas outside the project area that may experience impacts are identified through the following: Stakeholder mapping and analysis: A comprehensive stakeholder mapping exercise has been conducted to identify the stakeholders residing within the project area and its vicinity. Site visits and field assessments: The project proponent (PP) conducted site visits and field assessments to verify the location of stakeholders and identify any potential areas outside the project boundary that may experience indirect impacts. Consultations with local authorities and community representatives at the time of validation: The PP consulted with local authorities and community representatives to gather information on the presence of indigenous peoples, customary rights holders, and any areas of significance beyond the project boundary. Evidence Checked: Interviews conducted during remote audit /37/ and grievance register /27/ Assessment Conclusion: Based on the evidence gathered and verified, the assessment team concludes that the majority of identified stakeholders, including local communities, resides in the project sites' vicinity. Based on the definition and legal framework in India, where the project sites are located, is not a Scheduled V (fifth) area⁴. Consequently, there are no specific indigenous people/local communities identified within the project implementation area. The Assessment Conclusion ensures compliance with the VCS Standard version 4.7, clause 3.18.1/13/, by providing a detailed description of the location of stakeholders, local communities, indigenous peoples, customary rights holders, and areas outside the project area that may be impacted.

⁴ <https://www.mea.gov.in/Images/pdf1/S5.pdf>

Location of resources	Evidence Gathering Activities As per desk review of registered VCS Joint PD&MR/03/ and remote local stakeholder interview assessment team confirmed the location of the resources. The location of territories and resources to which stakeholders have customary access is the nearby the project sites. All the resources and the territories associated with the project are of Project Proponent. Evidence Checked: Focused Group Discussion and Personnel interviews with PP & local stakeholders during remote audit/37/ Assessment Conclusion: Assessment team concludes that the information about the Location of resources is cross-checked for the project activity and in compliance with the registered VCS Joint PD&MR/03/ and VCS Standard V4.7 para 3.18.1/13/.
-----------------------	---

4.2.2 Stakeholder Consultation and Ongoing Communication

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Ongoing consultation	Evidence Gathering Activities: Remote audit by performing site personnel and stakeholder interview /37/. Implementation of the validated communication plan: The project proponent has followed the communication plan that was validated during the initial project validation, ensuring appropriate channels for stakeholder engagement. Maintenance of an Input/Grievance Register: An Input/Grievance Register is maintained at the project site, with copies available at the administrative office and the main entrance of the plant. This register provides a publicly accessible location for local stakeholders to record their feedback, concerns, or grievances related to the project. Comment/feedback Box: A comment/suggestion box has been placed at the main gate of the plant, allowing stakeholders to submit their comments, suggestions, or feedback anonymously or confidentially Evidence Checked: Remote stakeholder Interviews/37/, Grievance record/27/.

	Assessment Conclusion: Assessment team concludes that the information about the Ongoing consultation is cross-checked via evidences provided for the project activity and is in compliance with the registered VCS Joint PD&MR/03/and VCS Standard V4.7 para 3.18.2/13/.																		
Date(s) of stakeholder consultation	Dates of stakeholder consultation at different sites of the project activity : <table><tr><th>S.No</th><th>SPVs Name</th><th>LSHM Meeting Dates</th></tr><tr><td>1</td><td>Azure Power Jupiter Pvt Ltd</td><td>20-March-2017</td></tr><tr><td>2</td><td>Azure Power Thirty Seven Pvt Ltd</td><td>15-January-2017</td></tr><tr><td>3</td><td>Azure Power Venus Pvt Ltd</td><td>21-March-2017</td></tr><tr><td>4</td><td>Azure Power Thirty Six Pvt Ltd</td><td>27-January-2016</td></tr><tr><td>5</td><td>Azure Power Thirty Three Pvt Ltd</td><td>21-May-2017</td></tr></table> Evidence Gathering Activities: Remote audit by performing stakeholders’ interviews /37/. The date of stakeholder consultation was obtained through the following sources: - Review of the registered Project Description (PD): The assessment team cross-checked the date of stakeholder consultation mentioned in the registered VCS Joint PD&MR/03/. - Interview discussions with the project proponent (PP) and site in-charge: During the remote audit AT conducted interviews with the PP representatives and the site in-charge to verify the date of stakeholder consultation. - For ongoing stakeholder communication PP has placed grievance register on site and there is a comment/feedback box in place to facilitate open communication and ensure that stakeholders' voices are heard and considered. Evidence Checked: Remote stakeholder Interviews/37/, and Grievance record/27/. Assessment Conclusion: Assessment team concludes that the information about the Date of stakeholder consultation is cross-checked for the project activity and is in compliance with the	S.No	SPVs Name	LSHM Meeting Dates	1	Azure Power Jupiter Pvt Ltd	20-March-2017	2	Azure Power Thirty Seven Pvt Ltd	15-January-2017	3	Azure Power Venus Pvt Ltd	21-March-2017	4	Azure Power Thirty Six Pvt Ltd	27-January-2016	5	Azure Power Thirty Three Pvt Ltd	21-May-2017
S.No	SPVs Name	LSHM Meeting Dates																	
1	Azure Power Jupiter Pvt Ltd	20-March-2017																	
2	Azure Power Thirty Seven Pvt Ltd	15-January-2017																	
3	Azure Power Venus Pvt Ltd	21-March-2017																	
4	Azure Power Thirty Six Pvt Ltd	27-January-2016																	
5	Azure Power Thirty Three Pvt Ltd	21-May-2017																	

	registered VCS Joint PD&MR/03/ and VCS Standard V4.7 para 3.18.2./13/
Communication of monitored results	Evidence Gathering Activities: Remote audit by performing stakeholder interviews/37/by verifying grievance record/27/ Evidence Checked: Remote stakeholder Interviews/37/, and Grievance record/27/. Assessment Conclusion: For ongoing communication, the project proponent (PP) maintains a grievance register and a complaint box for stakeholder feedback and utilizes stakeholder engagement platforms to ensure transparency and accountability.
Consultation records	Evidence Gathering Activities: Remote audit by performing stakeholder interviews/37/ - Reviewed the process for documenting and recording the outcomes of ongoing communication related to comments or grievances received. - Verified the procedure for acknowledging and storing comments or grievances in the Grievance register. Evidence Checked: Remote stakeholder interview /37/ and Grievance records/27/ Assessment Conclusion: Assessment team confirmed that the Grievance register is placed at all sites of the project activity/27/. All grievances received by the local stakeholders is recorded on the grievance register. The process for documenting and addressing comments or grievances received were verified via interviews and grievance register at the time of remote audit.
Stakeholder input	Evidence Gathering Activities: Remote audit by performing stakeholder interviews/37/, by verifying Grievance record/27/ Evidence Checked: Remote stakeholder Interviews/37/, and Grievance record/27/. Assessment Conclusion: Assessment team concludes that there has been no grievance received for the current monitoring period. as verified from the grievance record/27/and stakeholders' interview during remote audit/37/.

4.2.3 Free, Prior, and Informed Consent

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	Evidence Gathering Activities: Remote audit by performing stakeholders' interviews and focussed group discussion/37/. - Reviewed the documentation of the process and agreements reached to assess transparency and stakeholder understanding. - Checked for any ongoing or unresolved conflicts during the current monitoring period and the project's influence on such conflicts. - Reviewed the process and documentation related to obtaining consent from concerned parties, including local communities (LCs). - Verified the measures taken to ensure a transparent and inclusive process, such as engaging in meaningful dialogue, providing relevant information in accessible formats, and addressing concerns or questions raised. Evidence Checked: Remote stakeholder Interviews, and focussed group discussion with the PP and site in-charge/37/. Assessment Conclusion: Consent from concerned parties, including local communities (LCs) are obtained through a transparent and inclusive process. This involved engaging in meaningful dialogue, providing relevant information in accessible formats, and addressing any concerns or questions raised. Agreements are reached through consensus- building and ensuring that all parties had the opportunity to express their views and negotiate terms. Transparency is maintained by documenting the process and agreements reached and ensuring that all stakeholders understand the implications of their consent. During the current monitoring period there are no ongoing or unresolved conflicts and the project neither exacerbates nor influence the outcomes of unresolved conflicts.
Outcome of FPIC discussion	Evidence Gathering Activities: Remote Audit by performing stakeholder interviews/37/ Evidence Checked: Remote stakeholder Interviews, and focussed

	group discussion with the PP and site in-charge/37/. Assessment Conclusion: Assessment team concludes that the information about the free prior and informed consent is cross-checked for the project activity and is in compliance with the registered VCS Joint PD&MR/03/ and VCS Standard V4.7 para 3.18.7/13/. The project proponent has declared that the project has not encroached on any land, does not relocate people, or cause forced physical or economic displacement. All project activities have been conducted in accordance with regulatory norms and terms outlined in the transparent agreement, ensuring the protection of rights and interests of all stakeholders involved.
--	--

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	Evidence Gathering Activities: Remote Audit by verifying grievance record placed at site/27/ Evidence Checked: Grievance Record/27/ Assessment Conclusion: As per the remote audit and grievance record/27/ submitted by PP, it is concluded that there was no grievance recorded for the current monitoring period.
Grievance redress procedure	Evidence gathering activity: Remote audit by performing stakeholders' interviews/37/ and by verifying grievance records/27/. Desk Review: - By verifying Registered VCS Joint PD&MR/03/. Evidence checked: Grievance records/27/ and remote Interviews /37/. Assessment conclusion: It is concluded that the grievance redress procedure is as per the registered VCS Joint PD&MR/03/ and deemed to be transparent as observed during remote audit/37/.

4.2.5 Public Comments

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

The project was open for 30 days comment period i.e., from 08- August-2019 to 09-September-2019 and no comments were received during this period.	Since there were no comments received during the current monitoring period and outside of the public comment period, no actions were taken and there are no updates to project design. As a part of continuous feedback from stakeholders, PP is maintaining a grievance register and a complaint/ suggestion box for feedback collection, ensuring effective communication and resolution of concerns.	Evidence Gathering Activities: • Reviewed records to verify if any comments were received outside the public comment period and during the current monitoring period. • Checked the grievance register and complaint/suggestion box for any feedback received from stakeholders. • Reviewed records of the Local Stakeholder Consultation during the validation phase to understand the comments and concerns raised by stakeholders. Evidence Checked: • Records of comments received (if any) • Grievance register/27/ • Interviews conducted during remote audit /37/ Assessment Conclusion: Based on the evidence gathered and reviewed, the audit team confirmed the absence of comments during the specified periods and the PP's measures to address stakeholder concerns raised during the validation phase. The grievance register and complaint/suggestion box demonstrate the PP's commitment to ongoing stakeholder engagement and feedback mechanisms.
--	--	---

4.2.6 Risks to Local Stakeholders and the Environment

4.2.6.1 Management Experience

Evidence Gathering Activities: Remote audit by performing site personnel interviews/37/ and focussed group discussion.

Evidence Checked: Remote interviews/37/ VCS Joint PD & MR/03/

No new entity has been involved in project design or implementation, hence **not applicable**

Assessment Conclusion: Based on Desk review and Personnel interview during remote audit /37/ it is confirmed that Azure Power is one of India's leading solar energy companies, with extensive experience in implementing large-scale grid-connected solar projects totaling 4,128 MW across the country, including notable installations like 150 MW in Punjab and 100 MW in Kurnool, Andhra Pradesh. The company has a proven track record of engaging with local communities and stakeholders. The company has been operating this project since 2017. There is no new entity involved in the design or implementation of the project.

4.2.6.2 Risk Assessment

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Natural and human induced risks to stakeholders' wellbeing	Evidence Gathering Activity: Remote audit by performing stakeholders' interviews/37/. Evidence Checked: Remote Interviews/37/, Grievance record/27/ Assessment conclusion: Based on the evidence gathered and reviewed, it is confirmed that: - No natural and human induced risks to stakeholders' wellbeing were identified in the project activities. - The PP ensured open and transparent dialogue with stakeholders
Risks to stakeholder participation	Evidence Gathering Activities: Remote Inspection and Desk Review Evidence Checked: Registered VCS Joint PD&MR/03/, its corresponding Joint validation & verification report/04/ and HR Policy of Azure Power/31/ Assessment Conclusion: As per the registered Joint validation and verification report /04/ and interview with the stakeholders/37/, Assessment team concluded the following points; PP conducted the stakeholder meeting at the time of validation of project activity which eliminated the risk of participation of stakeholder

	during project design and consultation. 2. There is no risk due to tradeoffs with food security, land loss, loss of yields, negative impacts on the livelihoods and climate change adaptation because the given project activity is of generation of electricity from the renewable resource (Solar) which play vital roles in reducing direct emission of carbon dioxide in atmosphere due to coal-based power plant. Therefore, it is confirmed that project is designed and implemented to avoid trade-offs and mitigate the identified risks to local stakeholders which is compliance with the para 3.19.5 of VCS standard v4.7/13/.
Working conditions	Evidence Gathering Activities: Remote audit by performing stakeholders' interviews/37/, HR Policy/31/ - Reviewed the working conditions, safety protocols, training programs, and provision of personal protective equipment (PPE) for employees. - Assessed the employment practices, including fair wages, job security, and skill development opportunities. - Verified compliance with internationally accepted human and labour rights standards and labour laws. - Evaluated the project's contribution to socio-economic development in the region Evidence Checked: Grievance record /27/, Remote interviews/37/, HR Policy/31/. During remote audit, assessment team conducted focussed group discussion and Personnel interviews/37/ with the designated team heads to conclude the following: - Safety protocols and risk mitigation measures - Training records and materials - PPE records and inventories - Employment contracts and wage records - Skill development and training programs. Assessment Conclusion: Based on the evidence gathered during the remote audit, it is confirmed that: The project proponent (PP) has diligently maintained exemplary working conditions, ensuring the safety, health, and well-being of all employees involved. The same was confirmed during remote site inspection by AT.

	Robust safety protocols, comprehensive training programs, and the provision of adequate personal protective equipment have been implemented to effectively mitigate potential risks associated with working conditions. The PP complies with fair employment practices and honours internationally accepted human and labour rights and labour standards. As per the grievance record/27/ submitted by PP and remote interviews with local stakeholders/37/, it concluded that there is no risk associated with the working conditions during the operation of project activity.
Safety of women and girls	Evidence Gathering Activity: Remote audit: by performing stakeholders' interviews/37/ and site observation. - Reviewed the safety protocols, workplace safety regulations, and their implementation by the project proponent (PP). - Evaluated the training programs and initiatives to promote a culture of respect, equality, and safety for women and girls. - Verified the measures taken to mitigate potential risks related to the safety of women and girls in the workplace. Evidence Checked: Interview during remote audit/37/ - Safety protocols and risk mitigation measures - Training records and materials related to workplace safety and gender equality - Compliance records with relevant laws and regulations - Policies and initiatives promoting a respectful and inclusive work environment - Workplace safety assessments and incident reports - Employment records and participation levels of women and girls Assessment conclusion: Based on the evidence gathered and reviewed, it is confirmed that: The PP offers a safe and healthy workplace for all employees, including women and girls, by maintaining stringent safety protocols and adhering to relevant Indian regulations governing workplace safety. Compliance with the Factories Act, 1948, and the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013, has been ensured, effectively mitigating potential risks related to the safety of women and girls.

	Assessment Team has verified the PP's efforts in maintaining a safe and secure workplace, particularly for women and girls, through adherence to regulations, implementation of safety protocols, promotion of a respectful and inclusive culture, and enabling the active participation and contribution of women and girls in the project's success.
Safety of minority and marginalized groups, including children	Evidence Gathering Activity: Remote audit by performing stakeholders' interviews/37/ and remote site observation. • Reviewed the project proponent's (PP) equal rights and non-discrimination policies and practices. • Assessed the measures taken to prevent and address any forms of harassment or discrimination in the project. • Evaluated the PP's appreciation and promotion of diversity within the project. • Verified the proactive engagement with local communities, stakeholder consultations, and sensitivity to cultural diversity. • Assessed the creation of a safe and supportive environment for the participation and empowerment of minority and marginalized groups, including children. • Reviewed the project's social responsibility and ethical practices contributing to the safety and security of all individuals. Evidence Checked: Remote interviews /37/ while conducting personnel interviews and focussed group discussion with PP & representatives following was cross confirmed: • Equal rights and non-discrimination policies • Harassment prevention and reporting mechanisms • Diversity and inclusion initiatives and records • Community engagement and stakeholder consultation records • Cultural sensitivity training and awareness programs Assessment conclusion: All types of harassment are prohibited, and measures are in place to eliminate any such instances immediately. The PP appreciates and promotes diversity within the project, considering it a competitive advantage. Through proactive engagement with local communities, stakeholder consultations, and sensitivity to cultural diversity, the PP has created a safe and supportive environment that promotes the participation and empowerment of minority and marginalized groups, including children.

	It is concluded by assessment team that as per the remote interviews the project has no potential risk associated with the safety of children, minority and marginalized groups.
Pollutants (air, noise, discharges to water, generation and release of hazardous materials and chemical pesticides and fertilizers)	Evidence Gathering Activity: Remote audit by performing stakeholders' interviews/37/ and remote site observations made by assessment team/38/. - Assessed the potential risks related to pollutants, including air emissions, noise pollution, water discharges, waste generation, and hazardous material releases. - Evaluated the environmental footprint of the solar power project in comparison to traditional power plants. - Verified the project's plans and procedures for end-of-life management, including decommissioning, component removal, and site restoration. Evidence Checked: Remote interview/37/,and site observation/38/. - Technical specifications /24/ and operational data of the solar power project - Regulatory compliance records related to environmental aspects Assessment conclusion: Solar energy generation is a clean and renewable energy source that does not produce air pollutants such as carbon dioxide, sulphur dioxide, or nitrogen oxides during operation. The project does not discharge pollutants to water bodies, generate significant amounts of waste, or release hazardous materials during its lifecycle. The environmental footprint of the solar power project is significantly lower compared to traditional power plants, making it a sustainable and environmentally friendly energy option with minimal risks related to pollutants. As per the remote interview, the project improves air quality and produces no pollution as compared to the baseline. Hence, it is concluded that there is no risk associated with pollutant emissions caused by project activity.

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	Evidence Gathering Activity: Remote audit by performing stakeholders' interviews/37/. Checked monitoring data for any reported instances of gender discrimination or pay disparity. Desk Review: - By verifying HR policy/31/. Evidence Checked: Remote Interviews/37/and HR policy/31/. Confirmation of zero instances of discrimination reported in monitoring period. Assessment conclusion: As per the Company Policy, Azure Power is an equal rights employer. No discrimination of any kind based on race, religion, political opinion, gender, age, national origin, sexual orientation, marital status or disability is allowed in the project. All types of harassment are prohibited and will be eliminated immediately. Azure Power appreciates diversity and considers it a competitive advantage. Assessment team concludes that the information about the discrimination is cross-checked for the project activity and is in compliance with the VCS Standard V4.7 para 3.19.13/13/
Sexual harassment	Evidence Gathering Activity: Remote audit by performing stakeholders' interviews/37/. Checked monitoring data for any reported instances of gender discrimination or pay disparity. Desk Review: - By verifying HR policy/31/. Evidence Checked: Remote Interviews/37/and HR policy/31/. Confirmation of zero instances of Sexual Harassment reported in monitoring period. Assessment conclusion: PP adheres to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. As per chapter IV, article 19 "Duties of Employer" clause (a) Every employer shall provide a safe working environment at the workplace with shall include safety from the persons coming into contact at the workplace. Assessment team concludes that the information about the sexual harassment is cross-checked for the project activity and is in compliance with the VCS Standard V4.7 para 3.19.13/13/

Gender equity in labor and work	Evidence Gathering Activity: Remote audit by performing stakeholders' interviews/37/. Checked monitoring data for any reported instances of gender discrimination or pay disparity Desk Review: - By verifying HR policy/31/. Evidence Checked: Remote Interviews/37/ and HR policy/31/. Confirmation of zero instances of Gender equity in labor and work reported in monitoring period. Assessment conclusion: As per the observation assessment team concluded that Equal opportunities have been provided in the context of gender equity and pay for labor and work. Assessment team concludes that the information about the Gender equity in labor and work is cross-checked for the project activity and is in compliance with the VCS Standard V4.7 para 3.19.13/13/.
Forced labor	Evidence Gathering Activity: Remote audit by performing stakeholders' interviews & focussed grouped discussion/37/, HR Policy/31/. Noted compliance with Bonded Labour System (Abolition) Act, 1976, Child Labour (Prohibition and Regulation) Act, 1986, and Factories Act, 1948. Evidence checked: Remote Interviews/37/, HR Policy /31/ Assessment Conclusion: The Project Proponent (PP) strictly follows Indian laws prohibiting forced labour. Specifically, the project complies with the Immoral Traffic (Prevention) Act, 1956, which prohibits human trafficking for the purpose of commercial sexual exploitation or forced labour. Additionally, the project adheres to the Child Labor (Prohibition and Regulation) Act, 1986, which prohibits the employment of children in certain occupations and processes. There have been no reports of forced labour during the current monitoring period, highlighting PP's commitment to upholding these laws and ensuring the protection of vulnerable populations. Thus, Assessment team concludes that the information about the forced labor is cross-checked for the project activity and is in compliance with VCS Standard V4.7 para 3.19.15/13/
Child labor	Evidence Gathering Activity: Remote audit by performing stakeholders' interviews & focussed grouped discussion/37/, HR

	Policy/31/. Noted compliance with Bonded Labour System (Abolition) Act, 1976, Child Labour (Prohibition and Regulation) Act, 1986, and Factories Act, 1948. Evidence checked: Remote Interviews/37/, HR Policy /31/ Assessment Conclusion: The Project Proponent (PP) strictly follows Indian laws prohibiting child labour. Specifically, the project adheres to the Child Labor (Prohibition and Regulation) Act, 1986, which prohibits the employment of children in certain occupations and processes. There have been no reports of child labour during the current monitoring period, highlighting PP's commitment to upholding these laws and ensuring the protection of vulnerable populations. Thus, Assessment team concludes that the information about the child labor is cross-checked for the project activity and is in compliance with VCS Standard V4.7 para 3.19.15/13/
Human trafficking	Evidence Gathering Activity: Remote audit by performing stakeholders' interviews & focussed grouped discussion/37/, HR Policy /31/. Noted compliance with Bonded Labour System (Abolition) Act, 1976, Child Labour (Prohibition and Regulation) Act, 1986, and Factories Act, 1948. Evidence checked: Remote Interviews/37/, HR Policy /31/ Assessment Conclusion: The Project Proponent (PP) strictly follows Indian laws prohibiting human trafficking. Specifically, the project complies with the Immoral Traffic (Prevention) Act, 1956, which prohibits human trafficking for the purpose of commercial sexual exploitation or forced labour. There have been no reports of human trafficking during the current monitoring period, highlighting PP's commitment to upholding these laws and ensuring the protection of vulnerable populations. Thus, Assessment team concludes that the information about the Human trafficking is cross-checked for the project activity and is in compliance with VCS Standard V4.7 para 3.19.15/13/

4.2.7.2 Human Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
------------------	--

No Risk Identified	Evidence Gathering Activities: Remote audit by performing stakeholders' interviews /37/ and site observations made by Assessment team/38/. Evidence Checked: Remote Interviews/37/, Site Observation/38/, and Grievance Records/27/ Assessment Conclusion: Assessment team concludes that the project activity maintained a commitment to upholding the rights of IPs, LCs, and customary rights holders, aligning with international human rights standards, including the UN Declaration on the Rights of Indigenous Peoples and ILO Convention 169. The information about the Human rights is cross-checked for the project activity during remote audit and interviews with stakeholders and found that the same is in compliance with VCS Standard V4.7 para 3.19.16/13/.
--------------------	--

4.2.7.3 Indigenous Peoples and Cultural Heritage

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No Risk Identified	Evidence gathering activities: Remote audit by performing stakeholders' interviews/37/. Focussed Group discussion with nearby stakeholders that volunteered during the site audit & potentially affected by the project were carried out, ensuring their free, prior, and informed consent. Engagement with stakeholders regarding knowledge holders to understand their cultural practices, traditional lands, and sacred sites. Assessment of the potential impacts on Indigenous Peoples' livelihoods, access to resources, traditional land use patterns and traditional knowledge systems. Evidence Checked: Remote interview and Focused Group discussions/37/. Assessment Conclusion: It is concluded that the given project

	activity area has not involved the Indigenous People and any cultural Heritage. Since, the project activity involves the renewable electricity generation and the land used for the installation of Solar power plant is owned by the project proponent also the land ownership document is checked during the remote audit. Hence, no tangible cultural heritage has been hampered for the project activity. Also, there has been no negative impacts of the project activity on the non-tangible cultural heritage of the stakeholders, instead it fosters cultural harmony by involving diverse groups, without affecting their customs, traditions or beliefs. Hence, the project continues to preserve and protect cultural heritage as part of their project activity and comply with the VCS Standard v4.7 para 3.19.18/13/.
--	---

4.2.7.4 Property Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No Risk Identified	Evidence gathering activities: Remote audit by performing stakeholders' interviews and focussed group discussion/37/. Evidence checked: Remote Interviews/37/ Assessment Conclusion: No property rights are violated due to this project activity as per the interviews conducted during the remote audit/37/. Hence, no land/property of the stakeholders, IPs, LCs, and customary rights holders has been incorporated. Additionally, the project activity has obtained the free, prior and informed consent of local stakeholders. This ensures that their lands are property rights are protected and respected. Hence, not applicable.

4.2.7.5 Benefit Sharing

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Summary of the benefit sharing plan	Since the above section 4.2.7.4 is not applicable, hence this section is also not applicable. Evidence gathering activities: Personnel interview & focussed grouped discussion during remote audit/37/

	Evidence checked: Interviews during remote audit/37/ Assessment Conclusion: In conclusion, the benefit sharing plan is not applicable as project activity does not incur any risk related to property rights, as explained in the previous section.
Benefit sharing during the monitoring period	N/A

4.2.8 Ecosystem Health

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Impacts on biodiversity and ecosystems	Evidence Gathering Activities: Remote audit by performing site personnel and stakeholders' interviews/37/. Evidence Checked: Remote Interviews/37/ Assessment Conclusion: Throughout the monitoring period, no adverse effects on biodiversity or ecosystems were observed in the project. solar projects are generally recognized as environmentally benign, with minimal impact on surrounding ecosystems. Assessment team concludes that the Impacts on biodiversity and ecosystems is cross-checked during the remote audit/37/ and it is in compliance with the VCS Standard v4.7 para 3.19.25/13/.
Soil degradation and soil erosion	Evidence Gathering Activities: Remote audit by performing site personnel and stakeholder interviews/37/. Evidence Checked: Remote stakeholder Interviews/37/ Assessment conclusion: No risks related to soil degradation or erosion are observed as per the remote audit conducted by the assessment team /38/.
Water consumption and stress	Evidence Gathering Activities: Remote audit by performing site personnel and stakeholders' interviews/37/. Evidence Checked: Remote stakeholder Interviews/37/ ESIA Report /32/ Assessment conclusion: No significant risks to water resources is identified. The project activity is a Solar power project requires less amount of water for the cleaning of panels and does not have any

negative impacts on water consumption or does not lead to water stress or depletion in any way.

4.2.8.1 Rare, Threatened, and Endangered species

The project activity involves the production of electricity utilizing the solar energy, which is not located in or adjacent to habitats for rare, threatened, or endangered species; hence this section is not applicable.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Species or habitat	Evidence Gathering Activities: Remote audit by performing site personnel and stakeholder interviews/37/. Evidence Checked: Remote Interviews/37/ Assessment Conclusion: Given that the project activity is a 480 MW Solar power project located in 5 states of India. All the project sites are not situated in or near habitats for rare, threatened, or endangered species, there is no direct impacts on these species or their habitats. As a result, the project does not pose a risk to these species or their habitats, and the assessment for this particular aspect is not applicable.
Areas needed for habitat connectivity	Evidence gathering activities: Not Applicable Evidence checked: Not Applicable Assessment Conclusion: Not applicable.

	Evidence gathering activities, evidence checked, and assessment conclusion
Habitats for rare, threatened, and endangered species	N/A
Areas for habitat connectivity	N/A

4.2.8.2 Introduction of Species

Species introduced	Evidence gathering activities, evidence checked, and assessment conclusion
N/A	The project does not involve any planting or introduction of any species during this monitoring period. Hence, as per para 3.19.27 of VCS Standard; Version 4.7/13/, this section is not applicable for this project.

Existing invasive species	Evidence gathering activities, evidence checked, and assessment conclusion
N/A	The project does not involve any planting or introduction of any species during this monitoring period. Hence, as per para 3.19.27 of VCS Standard; Version 4.7/13/, this section is not applicable for this project.

	Evidence gathering activities, evidence checked, and assessment conclusion
Invasive species	N/A

4.2.8.3 Ecosystem conversion

Item	Evidence gathering activities and evidence checked
Ecosystem conversion	Evidence Gathering Activities: Not Applicable Evidence Checked: Not Applicable Assessment Conclusion: Since the project activity is not an Afforestation and Reforestation (ARR) project, Agroforestry and Agro-silvopastoral Systems (ALM) project, Wetland Restoration and Conservation (WRC) project, nor an Avoided Conversion of Grasslands and Shrublands (ACOGS) project. The information related to these specific project types is not applicable. This means that the project does not fall under any of these categories and therefore does not need to be evaluated based on the criteria specific to these types of projects.

4.3 Accuracy of Reduction and Removal Calculations

The monitoring of the project and the calculations for emission reductions are carried out in accordance with registered monitoring plan/03/ and applied methodology ACM0002- Grid connected electricity generation from renewable sources, Version 19.0/18/. The monitoring plan laid in the registered VCS Joint PD & MR/03/ is being followed at the project site. The AT has verified the information flow (from data generation, aggregation, to recording, calculation and reporting for these parameters including the values) mentioned in the MR/01/. The electricity exported to the grid by the project activity connected to the sub-station is measured by energy meters of accuracy class 0.2s. AT has reviewed the emission reduction spreadsheet/02/ and carefully assessed all the equations used for emission reduction calculations. The emission reductions are purely based on the net electricity generated and exported from plant to grid. PP has provided monthly electricity generation data which has been cross checked with the REA/MEA/SEA/Invoices and found to be correct.

The values of the parameter EG facility, y used in calculating the GHG emission reduction could be strongly correlated between the datasets for each month of all the instances for the current monitoring period/01/ and the ER spreadsheet/02/ provided by PP. The quantity of net electricity generation supplied by the project (Solar) plant/unit to the grid during the monitoring period (EG facility, y) is determined as a difference of electricity exported to the grid, electricity imported from the grid. The Net electricity supplied to the grid by the project activity has been calculated by respective DISCOM of the states and also published in their official website as Regional Energy Account (REA). The monthly net energy units from REA/MEA/SEA are used for monthly billing purposes.

The only monitored parameter in the project activity, EG facility, y (Quantity of net electricity generation supplied by the project plant/unit to the grid in year y) has been verified to confirm the compliance of project implementation with registered monitoring plan/03/.

The project proponent (PP) has provided all the necessary data for the current monitoring period, ensuring a comprehensive and accurate assessment. The values of the parameter "(Quantity of net electricity generation supplied by the project plant/unit to the grid in year y) (MWh)," which is used in deriving the greenhouse gas (GHG) emission reduction, have been found to be well correlated between the data sets and the Emission Reduction (ER) spreadsheet/02/ provided by the PP. The verification of each monitoring parameter has been discussed later in section 4.5 of this report. The calculation method and formulae used in calculating baseline emission is in compliance to the methodology used i.e., ACM0002 Version 19.0/18/. The appropriateness of default values used in the monitoring report /01/ is elaborated below:

Table No.:09 Data and Parameters available at validation or ex ante parameters:

Parameter	Unit	Description	Value
$EF_{grid,OM,y}$	tCO ₂ /MWh	Operating Margin CO ₂ emission factor in year y	0.9610 is consistent with the registered VCS Joint PD&MR/03/ and calculated from <u>CO₂ Baseline Database - Central Electricity Authority (cea.nic.in)/10/</u>
$EF_{grid,BM,y}$	tCO ₂ /MWh	Build Margin CO ₂ emission factor in year y	0.8644 is consistent with the registered VCS Joint PD&MR/03/ and Tool to calculate the emission factor for an electricity system, version 07.0.0/20/
$EF_{grid,CM,y}$	tCO ₂ /MWh	Combined Margin CO ₂ emission factor in year y	0.9368 is consistent with the registered VCS Joint PD&MR/03/ and Tool to calculate the emission factor for an electricity system, version 07.0.0" /20/

The table below describe how the parameter **EG facility, y**, that is measured according to the monitoring plan, has been verified to confirm that the actual monitoring complies with the monitoring plan, monitoring data has been thoroughly assessed and that the calibration requirements are met:

Table No: 10 Assessment of Parameter EG facility, y (Quantity of net electricity generation supplied by the project (Solar) plant/unit to the grid during the monitoring period)

Parameter	EG facility, y (Quantity of net electricity generation supplied by the project (Solar) plant/unit to the grid during the monitoring period) (MWh)	
Means verification of	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Continuous monitoring, hourly measurement and at least monthly recording from Energy Meters.

		The quantity of net electricity generation supplied by the power plant to the grid is measured based on the measured values of "export" and "import" of electricity, which are obtained through the dedicated energy meter installed at project site. This is a calculated value.	
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The reporting frequency is in line with the monitoring plan as outlined in the registered VCS Joint PD&MR /03/ and applied monitoring methodology ACM0002 Version 19./18/	
	Monitoring equipment	Energy meters of 0.2s accuracy class are used to monitor the electricity to the grid specifically the values of export and import. There are meters on each outgoing feeder at power station. Feeders have both main and check meter. Main meters are used for billing purpose. The energy meters at the feeders are maintained and owned by the respective State Electricity Boards. Neither the PP nor the site personnel have any control over it. The details regarding meter calibration are provided in the MR for current monitoring period/01/ and also in table No. 11 of this report.	
	Is accuracy of the monitoring equipment as stated in the monitoring plan? If the monitoring plan does not specify the accuracy of the monitoring equipment, does the accuracy of the monitoring equipment comply with local/national standards, or as per the manufacturer's	The accuracy of the monitoring equipment used to measure the values is 0.2s, which is as per the registered VCS Joint PD&MR/03/ which is as per the norm defined in the PPA/26/. Also, the same was verified from the energy meters installed at the site during remote audit/38/. The AT also checked the calibration	

	specification?	records that are issued by an NABL (National Accreditation Board for Testing and Calibration Laboratories accredited laboratory) accredited laboratory states under the Description of equipment under calibration that confirms the accuracy class as 0.2s
	Is the accuracy valid for the entire measuring range or do different accuracy levels apply to different measuring ranges?	Yes, the accuracy of monitoring equipment as specified in calibration certificates/25/ is valid for the entire monitoring period i.e., 01-October-2022 to 31-March -2024 (Inclusive of both the dates)
	Calibration frequency /interval:	Calibration frequency of the meters is considered as once in 5 years, which was validated and approved at the time of registration and verified from registered VCS Joint PD&MR/03/and PPA /26/.
	Is the calibration interval in line with the monitoring plan and/or methodology? If the monitoring plan does not specify the frequency of calibration, is the selected frequency in accordance with the local/national standards, or as per the manufacturer's specifications?	Yes, it is in line with the monitoring plan & registered methodology- Outlined in the registered VCS Joint PD&MR/03/. The calibration frequency is once in a five year. However, due to uneven practise of performing calibration of state electricity board Accordingly, PP has considered clause mentioned in PPA which prescribes that "all the meters shall be tested once in five years." Thus, validity of the calibration is considered for five years. As per VCS Joint PD&MR/03/ "The project adheres to all the mandatory regulatory and statutory requirements at the state as well as national level." Thus, validity of the calibration is considered for five years which is in accordance with the national

		standards i.e., Clause 18 of Central Electricity Authority (Installation and Operation of Meters) 2018 /10/.
	Is the calibration of measuring equipment carried out by an accredited person or institution?	Yes, the calibration is conducted by NABL Accredited Government agencies /25/. This is according to the requirements specified in the Power Purchase Agreement (PPA)/26/. The periodic calibration of both the main meters and check meters ensures the accuracy of the measurements thus in compliance with the clause 3.16.5 of VCS Standard version 4.7/13/ Assessment team verified the accreditation status of the Laboratory performing the calibration of the meters and found it correct and authentic.
	Is(are) calibration(s) valid for the whole reporting period?	Yes, the calibration is valid throughout the reporting period. Hence, the calibration is valid for the whole reporting period. i.e., 01-October-2022 to 31-March-2024 (Inclusive of both the dates).
	Is the calibration carried out for a measuring range comparable with the range for which measurements have been carried out?	Yes. The calibration is carried out appropriately for current monitoring as per the registered monitoring plan in VCS Joint PD&MR/03/and VCS VVS manual version 3.2/14/& as per PPA/26/
	How were the values in the monitoring report verified?	Cumulative value of the parameter for entire monitoring period is reported in the monitoring report/01/, and monthly values in the ER calculation sheet/02/.

		The monthly values were verified by VKU's AT from the REA/SEA/MEA/JMR /21/ issued by State Electricity Boards and found to be consistent. The value of 1,464,540 MWh is found to be consistent for current monitoring period. The values are cross verified from the invoices /22/ raised by PP to the respective State Electricity Boards.
	If applicable, has the reported data been cross-checked with other available data?	The monthly reported values of the parameter were further cross checked with the monthly invoices /22/ raised by the PP to the grid and found to be consistent.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	Site personnel interview during the remote audit /37/ with the relevant stakeholders confirms that the necessary QA/QC procedures are in place and the data management system is effective and reliable. Also, supervisory control and data acquisition (SCADA) systems are employed at each site instance for overall monitoring of the project.
	In case PPs have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	No such issues are observed during the current monitoring period.
Findings	NA	
Conclusion	EG facility, y(MWh) parameter was monitored in accordance with the registered monitoring plan, following the prescribed measurement methods and procedures. The monitoring results were consistently recorded according to the approved frequency outlined in the plan. The emission reduction calculation for the project activity is estimated based on the electricity supplied by the Project activity. Since 100%	

data has been verified, the team can ascertain that the values adopted for emission reduction calculation have minimum material errors

According to applicable methodology ACM0002: Version 19.0/18/ – page 20 under section 5.6 of **Baseline Methodology Procedure with further description under paragraph about Leakage emissions & Project emissions confirms that:** since project activity is a solar power project and no other kind of fossil fuel has been used in the current monitoring period on site thus no leakage emission is considered according to the methodology used & since this is a renewable project activity no project emissions from the project activity are considered.

Leakage emissions: $LE_y = 0$

Project Emissions (PE_y) = 0

Methods and formulae set out in the project description for calculating actual emissions for current monitoring period

As per para 42 of the approved consolidated methodology ACM0002 (Version 19.0)/18/,

$$BE_y = EG_{\text{facility},y} * EF_{\text{grid},CM,y}$$

Where,

$EF_{\text{grid},CM,y}$: Combined margin CO₂ emission factor for grid connected power generation in year y (tCO₂/MWh)

EG facility, y: Quantity of net electricity generation supplied by the project (Solar) plant/unit to the grid (MWh/Yr)

BE_y : Baseline emissions in year y (tCO₂e/Yr)

As per calculation mentioned in section 6.2 of registered VCS Joint PD&MR /03/

Estimated Emission Reduction as in VCS Joint PD& MR/03/ for the equivalent period of the current Monitoring Period, 01-October-2022 to 31-March-2024 (Including both the dates);	
Monitoring Period Start Date	01-October -2022
Monitoring Period End Date	31-March-2024
Days in current Monitoring Period	548 days
Annual estimated VCU as per year over the 10 years of crediting period	8,526,390 and (852,639 per year)

as per the registered VCS Joint PD&MR/03/	
---	--

The estimated emission reduction for the present monitoring period is 1,280,126 tCO₂e, however the achieved emission reductions are 1,371,980 tCO₂e (round down value), or around 7.17 % more than the estimated emission reductions.

In section 5 of revised MR/01/ calculations have stated and this is further cross checked as compiled in Emission Reduction sheet /02/ which has been verified by the assessment team from REA/SEA/MEA/JMR /21/ and cross checked from Invoice /22/.

PP has submitted all the evidences like monthly REA/SEA/MEA/JMR /21/ and Invoices/22/ to assessment team for verification and assessment of ER Sheet/02/. Hence, assessment team can state that the calculation method and formulae used in calculating baseline emission is following the methodology used i.e., ACM0002: “Grid-connected electricity generation from renewable sources- version 19.0” /18/ furthermore in conformance with section 3.15, clause 3.15.1//3.15.2//3.15.3//3.15.4 of VCS Standard version 4.7/13/.

4.4 Quality of Evidence to Determine Reductions and Removals

During the desk review and remote assessment/38/, the AT conducted a thorough review of all relevant supporting documents (Refer Table No.04) provided by the PP to evaluate the accuracy and quality of the data used to determine the emission reductions achieved by the project. The AT examined the monitoring activities to ensure they were archived in accordance with the monitoring plan in registered VCS Joint PD & MR/03/. This review was aimed to confirm that the project adhered to the established procedures for data collection, storage, and reporting. No significant issues, lack of evidence, or missing data were identified, indicating that the project's monitoring system effectively ensures the quality of the data. The team also verified that the project had implemented appropriate quality assurance and quality control measures for its internal data.

By conducting a comprehensive review of the relevant documents and data, the assessment team ensures the integrity and accuracy of the project's monitoring system, providing confidence in the reported emission reductions.

During the verification of the project activity, accuracy of all the metering equipment's has been checked and found appropriate. The installation and working conditions of the meters were checked during the site inspection and were found to be satisfactory by VKU. Details of meters are provided in table below:

Meter and Calibration details for “ENERGISING INDIA USING SOLAR ENERGY PROJECTS” are as follows-

Table No. 11: Calibration details of energy meters

Name of the SPVs	Site	Capacity (MW)	Main Meter Details	Check Meter Details	Calibration Date	Due date
Azure Power Jupiter Pvt Ltd	Hardoi	20	SL. No.: UP-0202-A Make: L&T Accuracy class: 0.2s	SL. No.: UP-0203-A (Old) Make: L&T Accuracy class: 0.2s SL. No.: UP-6227A ⁵ Make: L&T Accuracy class: 0.2s	18-September-2019	17-September-2024
	Hamirpur	10	SL. No: UP-0008-A Make: L&T Accuracy class: 0.2s	SL. No.: 0015197361 Make: L&T Accuracy class: 0.2s	30-April-2019	29-April-2024
Azure Power Thirty Seven Pvt Ltd	Rachur, Marchal and Veljal	100	SL. No.: APZ00498 Make: Secure Accuracy class: 0.2s	SL. No.: APZ00499 Make: Secure Accuracy class: 0.2s	27-July- 2019	26-July-2024
Azure Power Venus Pvt Ltd	Dakore	40	Aata Substation Circuit-I Main Meter SL. No.: UP3383A Make: Secure Accuracy class: 0.2 s Aata Substation Circuit-II Main Meter SL. No.: UP3381A Make: Secure Accuracy class:0.2s	Aata Substation Circuit-I Check Meter: SL. No.: UP3384A Make: Secure Accuracy class: 0.2s Aata Substation Circuit-II Check Meter: SL. No: UP3382A Make: Secure Accuracy class:0.2s	25-October-2017 01-October-2022	24-October-2022 30-September-2027
Azure Power Thirty-Six	Anantpuram	50	SL. No.: APZ00507 Make: Secure Accuracy class:	SL. No.: APZ00508 Make: Secure Accuracy class: 0.2s	28-April- 2019	27-April-2024

⁵ Meter Serial No. UP-0203A has been replaced with Serial No. UP-6227A on 22-June-2023.

Pvt Ltd			0.2s			
Azure Power Thirty Three Pvt Ltd	Dhari	35	SL. No.: GJ-3977-A Make: EDM I Accuracy class: 0.2s	SL. No.: GJ-3979-A Make: EDM I Accuracy class: 0.2s	01-November-2018 16-March-2023	31-October-2023 15-March-2028
	Semaliya	30	SL. No.: GJ-4049-A Make: EDM I Accuracy class: 0.2s	SL. No.: GJ-4050-A Make: EDM I Accuracy class: 0.2s	21-February-2024	20-February-2029
	Vadol	40	<u>Line 1</u> SL. No. : GJ-3980-A Make: EDM I Accuracy class: 0.2s <u>Line 2</u> SL. No. : GJ-3983-A Make: EDM I Accuracy class: 0.2s	<u>Line 1</u> SL. No. : GJ-3981-A Make: EDM I Accuracy class: 0.2s <u>Line 2</u> SL. No. : GJ-3982-A Make: EDM I Accuracy class: 0.2s	01-November-2018 10-January-2023	31-October-2023 09-January-2028
	Netramali	40	SL. No.: GJ-4096-A Make: EDM I Accuracy class: 0.2s	SL. No.: GJ-4095-A Make: EDM I Accuracy class: 0.2s	07-March-2019 01-February-2023	06-March-2024 31-January-2028
	Sanes	50	SL. No.: GJ-4146-A Make: SECURE Accuracy class: 0.2s	SL. No.: GJ-4627-A Make: SECURE Accuracy class: 0.2s	01-October-2020 09-February-2023	30-September-2025 08-February-2028
	Muloj	40	SL. No.: GJ-4093-A Make: EDM I Accuracy class: 0.2s	SL. No.: GJ-4094-A Make: EDM I Accuracy class: 0.2s	21-February-2024	20-February-2029
	Vartol	25	SL. No.: GJ-4047-A Make: EDM I Accuracy class: 0.2s	SL. No.: GJ-4048-A Make: EDM I Accuracy class: 0.2s	22-February-2019 01-February-2023	21-February-2024 31-January-2028

Assessment on calibration:

The energy meter calibration certificates/25/ are checked and found that the calibration details provided in the MR /01/ are correct. Assessment team also confirms that the energy meter calibrations are valid for the complete monitoring period i.e., from 01-October -2022 to 31-March-2024 (inclusive of both dates).

The assessment team has checked all the meters and confirmed that the meters have been working satisfactorily. Also, the calibration of meters is completely under purview of state utility and PP has no control over the same as confirmed through interviews of site personnel and Power Purchase agreement signed by the PP with state utility/26/.

The registered VCS Joint PD&MR/03/ & MR /01/ and remote audit observations/38/ confirm that the metering equipment are sealed and maintained by the state utility.

The AT reviewed the energy meter calibration certificates/25/ to verify their calibration validity, accredited entity, accuracy class, make, and calibration date and found that the calibration details provided in the MR/01/ are accurate. Additionally, the assessment team confirmed that the energy meter calibrations are valid for the entire monitoring period from 01-October-2022 to 31-March-2024 (Inclusive of both the dates), During the remote audit/38/, the AT conducted a thorough inspection of all the energy meters and confirmed that they were functioning satisfactorily.

The billing energy meter location and the connected substation of each SPV is tabulated below:

Table 12: Billing energy meter locations

SPV	Site	Capacity in MW	Billing meter location	Connected substation
Azure Power Jupiter Pvt Ltd	Hardoi	20	132kV Grid substation, SRI MAU, Hardoi	SRI MAU, Hardoi, Uttar Pradesh
	Hamirpur	10	132kV Grid Substation, Hamirpur	Patara Village, Hamirpur, Uttar Pradesh
Azure Power Thirty Seven Pvt Ltd	Rachur, Marchal & Veljal	100	220/132kV Substation, Kalwakurthy	Rachur, Kalwakurthy, Nagarkurnool, Telangana

Azure Power Venus Pvt Ltd	Dakore	40	400kV Bhadrikhi Substation	Bhadrikhi, Orai, Uttar Pradesh
Azure Power Thirty Six	Anantpuram	50	Anantpuram Ultra Mega Solar Park	Veljal
Azure Power Thirty Three	Dhari	35	Plant switchyard	Chhidra
	Semaliya	30	Plant switchyard	D block, Semaliya
	Vadol	40	Plant switchyard	Malitadi
	Netramali	40	Plant switchyard	Malitadi
	Sanes	50	Plant switchyard	Sanes
	Muloj	40	Plant switchyard	Sinavad
	Vartol	20	Plant switchyard	Vartol

As verified through the calibration certificates/25/ and prescribe provision under the registered VCS Joint PD & MR/03/, there is no delay in calibration of meters identified during the current monitoring period, hence it can be concluded that meters were working satisfactorily during the current monitoring period. Further, the screenshots and meter photographs collected during the remote audit confirm that the metering equipment are sealed and maintained by the state utility.

GHG Calculations:

The emission reduction as per the applied methodology equals the baseline emissions (project emissions and leakage emissions for such project activities is considered zero). The formula provided for the calculation of baseline emissions is:

As per para 42 of the approved consolidated methodology ACM0002 (Version 19.0)/18/

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

Where,

BE_y = Baseline Emissions in year y; tCO₂

$EG_{\text{facility}, y}$ = Quantity of net electricity generation supplied by the project (Solar) plant/unit to the grid during the monitoring period (MWh)

$EF_{\text{grid}, CM, y}$ = CO₂ emission factor of the grid in year y; tCO₂/MWh

Thus,

The calculation of the baseline emissions is provided in the below:

$$BE_y = 1,464,540 * 0.9368 = 1,371,980 \text{ tCO}_2\text{e (Round down values).}$$

Net generation (MWh)	Baseline emissions (tCO ₂ e)
1,464,540	1,371,980 (Round down values)

The assessment team confirms that appropriate methods and formulae for calculating baseline emissions have been followed. The assumptions, emission factors and default values that were applied in the calculations are justified.

As per registered VCS Joint PD& MR /03/, project activity is expected to reduce emissions by 1,280,126 tCO₂e for the current monitoring period, whereas the actual emission reductions achieved are 1,371,980 tCO₂e, i.e., 7.17% higher than what was anticipated in the current monitoring period which is mainly due to the marginally higher generated against the estimated value.

The generation of electricity depends upon many other climatic conditions. The PLF, governed by solar radiation availability, affects electricity generation and is not controllable by PP. Thus, the difference in estimated and achieved value of emission reduction is deemed justified and acceptable. All the data were made available and have monitored as per required monitoring frequency. The PLF for all five sites is listed below:

Table No. 13: PLF of all the sites

SPV Name	PLF as per PD	PLF for current monitoring period	Percentage Change in PLF	Breaching of PLF as per registered PD ⁶
Azure Power Jupiter Private Limited	21.50%	16.82%	-21.76%	53.64%
Azure Power Thirty Seven Pvt. Ltd.	21.55%	23.05%	6.96%	26.00 %
Azure Power Venus Pvt. Ltd.	19.68%	16.53%	-16.03%	24.14%
Azure Power Thirty Six Pvt. Ltd	21.50%	22.22%	3.34%	36.80%
Azure Power Thirty Three Private Limited	22.03%	25.21%	14.42%	61.44%

After Assessment, the team confirms that the project results in 7.18% higher PLF achievement for current monitoring period which is within the sensitivity range of +-10%. Therefore, the higher emission reduction of 7.17% is acceptable.

⁶ As per the Appendix 1 of the PD MR V.02 2019

In section 4.3 and 4.4 of this report, section 5.4 of MR /01/ and in ER sheet/02/ calculations have been stated which has been verified by the assessment team from REA/SEA/MEA/JMR/ issued to PP/21/ & Invoices /22/ issued by PP to state electricity authority submitted to assessment team by PP as evidence. Hence assessment team verified that the calculation method and formulae used in calculating baseline emissions is in compliance with the methodology used i.e., ACM0002 Version 19.0 /18/

VKU is of the opinion that this method of calculation of emission reductions is accurate and results in conservative estimation of emission reduction and is in line with the applicable VCS requirements set out in **section 3.15** of VCS Standard version 4.7/13/ and that the verification of the GHG statement has been conducted in accordance with ISO 14064-3; 2019/39/.

4.5 Non-Permanence Risk Analysis

There is no non-permanence risk that could lead to material errors, omissions or misstatements rating determined by the project proponent for the project activity and no risk has been identified in the audit/verification plan hence not applicable.

5 VERIFICATION OPINION

5.1 Verification Summary

VKU Certification Pvt. Ltd. has performed the seventh verification of the first crediting period 19-September-2017 to 18-September-2027 (Inclusive of both the dates) for the project activity “Energising India using solar Energy projects (480MW)” in India, VCS Registry project ID 1931 /06/ for the monitoring period 01-October-2022 to 31-March-2024 (Inclusive of both dates), with regard to the relevant requirements for VCS Standard Version 4.7/13/. The project proponents of the “**Energising India using solar Energy projects (480MW)**” amounts to 1,371,980 tCO₂e of carbon dioxide equivalent (tCO₂e). These reported reductions have been assessed in accordance with the relevant requirements outlined in the VCS Standard version 4.7/13/.

The project proponents of the “**Energising India using solar Energy projects (480MW)**” project is responsible for:

- The preparation of greenhouses gas emissions data and the reported greenhouse gas emission reductions from the project on the basis set out in the monitoring plan contained in the registered VCS Joint PD&MR version 3 of 17-September-2019 /03/
- The development and maintenance of records and reporting procedures in accordance with that plan, including the calculation and determination of greenhouse gas emission reductions of the project.

It is the responsibility of VKU to express an independent verification opinion about the project's conformity with the requirements of VCS Standard version 4.7/13/ and GHG program applied, on the reported greenhouse gas emission reductions from the project.

Based on documented evidence and corroborated by an remote assessment, VKU can confirm that:

- The project has been implemented and operated as per the registered VCS Joint PD&MR version 3 of 17-September-2019 /03/
- The monitoring report /01/ and other supporting documents provided are complete and verifiable and in accordance with the applicable VCS Standard version 4.7 /13/ requirements;
- The monitoring is in place as per the applied baseline and monitoring methodology;
- The monitoring plan in the registered VCS Joint PD&MR version 3 of 17-September-2019 /03/ is as per the applied baseline and monitoring methodology.

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

5.2 Verification Conclusion

VKU's verification approach is based on the understanding of the risks associated with reporting of GHG emission data and the controls in place to mitigate these. VKU Certification planned and performed the verification by obtaining evidence and other information and explanations that VKU Certification considered necessary to give Reasonable level of assurance that reported GHG emission reductions are fairly stated.

Table No. 14: Opinion/Conclusion by Validation/Verification Body

Opinion	Final Documents	Monitoring Period	Emission Reductions achieved	Remarks
Positive opinion ☒ Negative Opinion ☐ Adverse Opinion ☐ Unmodified Opinion ☒ Modified Opinion ☐	Monitoring Report Version 05, Dated: 30-October-2025 Emission Reduction Sheet Version 05, Dated: 30-October-2025	01-October-2022 to 31-March-2024 (Inclusive of both the dates)	1,371,980 tCO₂e	The GHG emission reductions are calculated on the basis of approved methodology, ACM0002 version 19.0/18/ and the monitoring plan included in the registered VCS Joint PD & MR/03/
Hence VKU is able to certify that the emission reduction from the project during the current monitoring period 01-October-2022 to 31-March-2024 (Inclusive of both the dates) amounts to 1,371,980 tCO₂e assessed in line with the applicable VCS requirements set out in section 3.15 of VCS standard version 4.7/13/ The assessment team hereby issues a resolutely positive and unmodified opinion meticulously drafted in strict accordance with ISO 14064-3:2019, /39/ Section 09, and the precise provisions of Clause 9.7.1.6 & 9.7.2 of ISO 14065:2020. /40/ This opinion stands in full alignment with the exacting requirements delineated in ISO/IEC 17029:2019, Section 9.7./41/ Our verification process provides a robust and reasonable level of assurance regarding the veracity of the reported GHG emission reduction data. This data is devoid of any material misstatements and is steadfastly supported by the evidence furnished by the PP (PP), comprehensively presented in Table no. 04 of this report.				

Verification period: From 01-October-2022 to 31-March-2024 (Inclusive of both the dates)

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

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Reduction VCUs (tCO ₂ e)	Removal VCUs (tCO ₂ e)	Total VCUs (tCO ₂ e)
01-October-2022 to 31-December-2022	229,379	0	0	229,379	229,379	229,379

01-January-2023 to 31-December-2023	900,407	0	0	900,407	900,407	900,407
01-January-2024 to 31-March-2024	242,195	0	0	242,195	242,195	242,195
Total 01-October-2022 to 31-March-2024 (Inclusive of both dates)	1,371,980	0	0	1,371,980	1,371,980	1,371,980

5.3 Ex-ante vs Ex-post ERR Comparison

For project activity ID **VCS 1931** and Project title “Energising India using solar Energy projects (480MW)”, the estimated ex-ante GHG emission reductions and the achieved reductions for the given monitoring period from 01-October-2022 to 31-March-2024 (Inclusive of both dates) are stated in table below:

Vintage period	Ex-ante estimated reductions/removals	Achieved reductions/removals	Percent difference	Explanation for the difference
01-October-2022 to 31-December-2022	214,911	229,379	6.73%	The overall achieved GHG emission is 7.17% higher as compared to the estimated values in the registered VCS Joint PD & MR. The generation of electricity through solar energy mainly depends upon climatic conditions, and the availability of Sunlight and it is not in the control of the PP
01-January-2023 to 31-December-2023	852,639	900,407	5.60%	
01-January-2024 to 31-March-2024	212,575	242,195	13.93%	
Total	1,280,126	1,371,980	7.17 %	

APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION

Section	Information	Justification	Assessment method and conclusion
N/A	N/A	N/A	As per the interview and desk review of documents/records and evidences, it is concluded that there is no commercially sensitive information for the given project activity.

APPENDIX 2: < ABBREVIATIONS >

Abbreviations	Full texts
BE	Baseline Emissions
BEF	Baseline Emission Factor
BESCOM	Bangalore Electricity Supply Company Limited
CAR	Corrective Action Request
CEA	Central Electricity Authority
CDM	Clean Development Mechanism
CL	Clarification Request
CO ₂	Carbon dioxide
CO ₂ e	Carbon dioxide equivalent
DNA	Designated National Authority
EB	Executive Board
EF	Emission Factor
EIA	Environment Impact Assessment
ER	Emission Reductions
FAR	Forward Action Request
GHG(s)	Greenhouse gas(es)
GWP	Global Warming Potential
HR	Human Resource
IPCC	Intergovernmental Panel on Climate Change
KSPDCL	Karnataka Solar Power Development Corporation Limited
MoV	Means of Verification
MR	Monitoring Report
N/A	Not Applicable
OSV	On Site Visit
RV	Remote Visit

PAI	Project Activity Instances
PD	Project Description
PP(s)	Project Proponent(s)
PPA	Power Purchase Agreement
QA/QC	Quality Assurance /Quality Check
REA	Regional Energy Account
Ref.	Document Reference
SS(s)	Sectoral Scope(s)
SRPC	Southern Regional Power Committee
SPV	Solar Photo Voltaic
TA(s)	Technical Area(s)
UNFCCC	United Nations Framework Convention on Climate Change
VCU	Verified Carbon Unit
VCS	Verified Carbon Standard
VKU	VKU Certification Private Limited
VVS	Validation and Verification Standard
VVB	Validation and verification body

APPENDIX 3: AUDIT FINDING

CL: 04 Clarification Request

CAR: 06 Corrective Action Request

FAR: 00 Forward Action Request

SUMMARY OF FINDINGS

Finding No. 01	Date: 24-September-2024	
Finding Type- CAR ☒	CL ☐	FAR ☐
Stage of finding raised:		
Desk Review	☒	
On-site/remote/hybrid assessment	☒	
Technical Review	☐	
Project Review Report by Registry	☐	
Requirement		
Appendix 03 of the VCS Standard Version 4.7.		
Clause 2.2.1 “Consistency” of the VCS Standard Version 4.7.		
Non-Conformity		
- Version of VCS Standard used is inconsistent throughout the MR. - Capacity of the Dhari site mentioned is inconsistent with the registered VCS Joint PD & MR. - Mentioned name of the site ‘Gabat’ is inconsistent with the registered Joint PD & MR. - The commissioning date of the Dhari & Gabat sites is inconsistent with the registered VCS Joint PD & MR. - The amount of electricity generated in the current monitoring period mentioned throughout the MR is incorrect. - Technical Specifications of all the SPV modules, Inverters and Transformers is inconsistent with the registered Joint PD & MR. Also, as per the footnote mentioned the details of the technical specification is missing from the Appendix 2 of the document. - Capacity of the Azure Jupiter Pvt. Ltd. is inconsistent. - Values of the parameter “EF_{grid, OM, y}”, “EF_{grid, BM, y}” & “EF_{grid, CM, y}” is inconsistent with the registered VCS joint PD & MR. - Meter details are inconsistent throughout the Table with the registered VCS Joint PD & MR. - During remote audit it was found that the meter details mentioned are incorrect. - Value of “EF_{grid, CM, y}” is inconsistent throughout the MR with registered VCS joint PD& MR. - Calculated value of Baseline Emissions is incorrect as per the formula. - Vintage wise ER’s is inconsistent with the ER sheet provided by PP. - Estimated emission reduction calculation is incorrect.		

Evidence	
1. Project Information Table of the MR version 01 dated 02-July-2024 provided by PP. 2. Section 1.1. "Summary Description of the Implementation Status of the Project" of the MR version 01 dated 02-July-2024 provided by PP. 3. Section 1.1. "Summary Description of the Implementation Status of the Project" of the MR version 01 dated 02-July-2024 provided by PP. 4. Section 1.1. "Summary Description of the Implementation Status of the Project" of the MR version 01 dated 02-July-2024 provided by PP. 5. Table 1: Sustainable Development contribution (SDG 7.2) of the MR version 01 dated 02-July-2024 provided by PP. 6. Section 3.1 "Implementation Status of the Project Activity" of the MR version 01 dated 02-July-2024 provided by PP. 7. Section 3.1 "Implementation Status of the Project Activity" of the MR version 01 dated 02-July-2024 provided by PP. 8. Section 4.1 "Data and Parameters available at Validation" of the MR version 01 dated 02-July-2024 provided by PP. 9. Section 4.3 "Monitoring Plan" of the MR version 01 dated 02-July-2024 provided by PP. 10. Section 4.3 "Monitoring Plan" of the MR version 01 dated 02-July-2024 provided by PP. 11. Section 5.1 "Baseline Emissions" of the MR version 01 dated 02-July-2024 provided by PP. 12. Section 5.1 "Baseline Emissions" of the MR version 01 dated 02-July-2024 provided by PP. 13. Section 5.4 "GHG Emission Reduction and Carbon Dioxide Removals" of the MR version 01 dated 02-July-2024 provided by PP. 14. Section 5.4 "GHG Emission Reduction and Carbon Dioxide Removals" of the MR version 01 dated 02-July-2024 provided by PP.	
1st Response from PP	Date: 21-January-2025
1. VCS Standard Version has been made consistent throughout the MR. 2. The capacity of the Dhari site has been updated and is now consistent with the registered VCS Joint PD and MR. 3. The name of the site 'Gabat' has been made consistent with the registered Joint PD & MR. 4. The commissioning date of the Dhari and Semali sites was previously incorrect. It has now been made consistent with the registered VCS Joint PD and MR. 5. The amount of electricity generated in the current monitoring period mentioned throughout the MR in has been corrected. 6. Technical Specifications of all the SPV modules, Inverters and Transformers has been made consistent with the registered Joint PD & MR. Also, as per the footnote mentioned the details of the technical specification is revised under the Appendix 4 of the document. 7. Capacity of the Azure Jupiter Pvt. Ltd. Has been made consistent. 8. Values of the parameter "$EF_{grid, OM, y}$", "$EF_{grid, BM, y}$" & "$EF_{grid, CM, y}$" has been made consistent with the registered VCS joint PD & MR. 9. Meter details has been made consistent throughout the Table with the registered VCS Joint PD & MR. 10. The meter details mentioned are has been corrected and incorporated in the MR. 11. Value of "$EF_{grid, CM, y}$" has been made consistent throughout the MR with registered VCS joint PD& MR. 12. Calculated value of Baseline Emissions has been corrected as per the formula. 13. Vintage wise ER's has been made consistent with the ER sheet provided by PP. 14. Estimated emission reduction calculation has been corrected and revised in the MR.	
Documents provided by PP for review	

1. Revised MR	
1st Review by Assessment Team	Date: 10-March-2025
1. PP has been made consistent VCS Standard Version throughout the MR. Hence, Closed. 2. It is found that the capacity of the Dhari site has been updated and is now consistent with the registered VCS Joint PD and MR. Hence, Closed. 3. It is found that the name of the site 'Gabat' has been made consistent with the registered Joint PD & MR. Hence, Closed. 4. The commissioning date of the Dhari and Semali sites was previously incorrect. It has now been made consistent with the registered VCS Joint PD and MR by PP. Hence, Closed. 5. The amount of electricity generated in the current monitoring period mentioned throughout the MR has now been corrected by PP. Hence, Closed. 6. Technical Specifications of all the SPV modules, Inverters and Transformers has been mentioned by PP. However, it is incompletely mentioned in the section. Hence, Open. 7. It is found that the capacity of Azure Jupiter Pvt. Ltd. Has been made consistent in MR. Hence, Closed. 8. Values of the parameter "$EF_{grid, OM, y}$", "$EF_{grid, BM, y}$" & "$EF_{grid, CM, y}$" has been made consistent with the registered VCS joint PD & MR by PP. Hence, Closed. 9. Meter details has been made consistent throughout the Table with the registered VCS Joint PD & MR. Hence, Closed. 10. Meter details has been made consistent throughout the Table with the registered VCS Joint PD & MR. However, as per the remote audit some meters have been replaced which is not mentioned in the table. Hence, Open. 11. It is found that the value of "$EF_{grid, CM, y}$" has been made consistent throughout the MR with registered VCS joint PD& MR. Hence, Closed 12. It is found that the calculated value of Baseline Emissions has been corrected as per the formula. Hence, closed. 13. It is found that Vintage wise ER's has been made consistent with the ER sheet provided by PP. Hence, Closed. 14. Estimated emission reduction calculation has been corrected and revised in the MR. Hence, Closed.	
2nd Response from PP	Date: 16-May-2025
6. Technical Specifications of all the SPV modules, Inverters and Transformers has been mentioned in the appendix 4. 10. The meter which has been replaced has been mentioned in the table under the section 4.3.	
Documents provided by PP for review	
1. Meter sealing report for Hardoi site.	
2nd Review by Assessment Team	Date: 05-June-2025
6. PP has mentioned technical specifications of all the SPV modules, Inverters and Transformers in the appendix 4 of the MR and found to be correct. 10. PD has now updated energy meter details as per registered VCS Joint PD & MR also the meter replacement observed during the remote audit and found to be correct. Hence, #CAR01 is closed	

Finding No. 02	Date: 24-September-2024	
Finding Type- CAR ☒	CL ☐	FAR ☐
Stage of finding raised:		
Desk Review	☒	
On-site/remote/hybrid assessment	☐	
Technical Review	☐	
Project Review Report by Registry	☐	
Requirement		
VCS MR Template guide Version 4.3. Clause 3.5.5 of VCS Standard Version 4.7. Clause 3.18 and sub clauses of 3.18 of VCS Standard Version 4.7. Clause 3.19 and sub clauses of 3.19 of VCS Standard Version 4.7. Clause 3.16 and sub clauses of 3.16 of VCS Standard Version 4.7. Clause 3.21 of the VCS Standard Version 4.7.		
Non-Conformity		
1. Page numbers are not found throughout the monitoring report. 2. PP has not followed guidelines of MR template v 4.3 for the Audit table which states that “This table should include all monitoring periods” 3. Total of verification period mentioned is inconsistent in the table also the no. of days calculated is incorrect. 4. PP has not segregated the claims for different verification periods also the calculation is incorrect. 5. PP has not mentioned ER’s for all previous verification periods. 6. PP has not mentioned the list of stakeholders identified during the stakeholder’s consultation as per the Guidelines provided in the MR Template V4.3 7. PP has not filled the section as per the MR template guideline v 4.3 which states that “PP to describe the steps taken to resolve the grievance including the outcomes of the resolution.” 8. PP has not mentioned the actions taken to resolve the question raised by the villagers during the LSC. In the “Actions Taken” section. 9. PP has not provided hazardous waste disposal mechanism. 10. PP has not mentioned the date from which this deviation has been taken and applied. 11. As mentioned in the section there was no Apportioning procedures are there in section 4.3. 12. Section is not filled as per the instructions provided under VCS MR template V4.3. 13. PP has not mentioned plant staff structural hierarchy.		

14. AS per VCS MR Template V. 4.3 Below table is missing from the document. “State the estimated ex-ante GHG emission reductions and carbon dioxide removals and the achieved reductions and removals for the monitoring period”	
Evidence	
- Contents table of the MR version 01 dated 02-July-2024 provided by PP. - Section 1.2 Audit History table of the MR version 01 dated 02-July-2024 provided by PP - Section 1.2 Audit History table of the MR version 01 dated 02-July-2024 provided by PP - Table 1: Sustainable Development contribution (SDG 7.2) of the MR version 01 dated 02-July-2024 provided by PP. - Table 1: Sustainable Development contribution (SDG 13.2) of the MR version 01 dated 02-July-2024 provided by PP. - Section 2.1.1 “Stakeholder Identification” of the MR version 01 dated 02-July-2024 provided by PP. - Section 2.1.4 “Grievance Redress Procedure” of the MR version 01 dated 02-July-2024 provided by PP. - Section 2.1.5 “Public Comments” of the MR version 01 dated 02-July-2024 provided by PP. - Section 2.2: Risks to Stakeholders and the Environment “Pollutants (air, noise, discharges to water, generation of waste, release of hazardous materials)” of the MR version 01 dated 02-July-2024 provided by PP. - Section 3.2.2. “Project Description Deviations” deviation 03 of the MR version 01 dated 02-July-2024 provided by PP. - Section 4.2 “Data and Parameters monitored” of the MR version 01 dated 02-July-2024 provided by PP. - Section 4.2 “Data and Parameters monitored” of the MR version 01 dated 02-July-2024 provided by PP. - Section 4.3 Monitoring Plan of the MR version 01 dated 02-July-2024 provided by PP. - Section 5.4 “GHG Emission Reduction and Carbon Dioxide Removals” of the MR version 01 dated 02-July-2024 provided by PP.	
1st Response from PP	Date: 21-January-2025
- Page numbers has been inserted and made consistent throughout the monitoring report. - The Audit table which states that “This table should include all monitoring periods” has been corrected and incorporated in the table under the section 1.2. - Total of verification period mentioned has been made consistent in the table also the no. of days calculated has been corrected. - The different verification periods has been segregated and the calculation has been corrected. - The ER’s for all previous verification periods has been incorporated in the MR. - PP has mentioned the list of stakeholders identified during the stakeholder’s consultation as per the Guidelines in section 2.1.1 of MR Version 01. The Stakeholders identified were local villagers, school teachers, and the village sarpanch. - The section has been updated as per the MR template guideline v 4.3 the steps taken to resolve the grievance including the outcomes of the resolution has been mentioned under the section 2.14 - PP has not mentioned the actions taken to resolve the question raised by the villagers during the LSC. In the “Actions Taken” section. - Hazardous waste disposal mechanism has been mentioned under the Section 2.2 - Deviation dates has been mentioned in in section 3.2.2 of MR version 01. Following deviation has been taken along with dates.	

SPVs Name		Monitoring period dates
Azure Power Thirty-Six Pvt Ltd (50 MW)		01-July-2019 to 29-February-2020
Azure Power Thirty Seven Pvt Ltd (100 MW)		01-January-2022 to 30-September-2022
Azure Power Thirty Six Pvt		01-August-2021 to 31- December-2021
11. Apportioning procedure is provided in section 4.3 of MR version 01. 12. Section 4.2 “Data and Parameters monitored” of the MR version 01 has been filled according to MR filling template version 4.3. 13. Now it is mention under Section 4.3 of revised MR. The staff hierarchy has been mentioned in section 4.3 of the MR Version 01 14. It is now provided in section 5.4 of MR version 01.		
Documents provided by PP for review		
Revised MR version 01		
1st Review by Assessment Team		Date: 10-March-2025
1. Page numbers has been inserted and made consistent throughout the monitoring report by PP. Hence, Closed. 2. PP has now followed guidelines of MR template v 4.3 for the Audit table Hence, Closed. 3. Total of verification period mentioned has been made consistent in the table. However, the no. of days calculated is incorrect. Hence, Open 4. The different verification periods has been segregated and the calculation has been corrected by PP. Hence, closed. 5. The ER’s for all previous verification periods has been incorporated in the MR by PP. Hence, closed 6. PP has mentioned the list of stakeholders identified during the stakeholder’s consultation as per the Guidelines in section 2.1.1 of MR Version 01. The Stakeholders identified were local villagers, school teachers, and the village sarpanch. Hence, closed. 7. The section has been updated as per the MR template guideline v 4.3 the steps taken to resolve the grievance including the outcomes of the resolution has been mentioned under the section 2.14 by PP. Hence, closed. 8. PP has mentioned the actions taken to resolve the question raised by the villagers during the LSC. In the “Actions Taken” section. Hence, Closed. 9. Hazardous waste disposal mechanism has been mentioned under the Section 2.2 by PP. Hence, closed. 10. The applied Deviation dates has been mentioned in in section 3.2.2 of MR version 01 by PP. Hence, Closed. 11. Apportioning procedure has been mentioned in section 4.3 of MR version 01. Hence, closed. 12. Section 4.2 “Data and Parameters monitored” of the MR version 01 has been filled according to MR filling template version 4.3. Hence, closed. 13. Plant staff structural hierarchy has been mentioned in sections 4.3 of the report. Hence, Closed. 14. The table has been included in the section 5.4 of MR version 01. Hence, closed.		
2nd Response from PP		Date: 16-May-2025

3. Total verification period mentioned has been made consistent in the Table. Also, the no. of days calculated is corrected and revised in the MR.	
Documents provided by PP for review	
Revised MR	
2nd Review by Assessment Team	Date: 05-June-2025
3. PP has updated total verification period and made consistent in the Table. Also, the no. of days calculated is corrected and revised in the MR and found to be correct.	
Hence, #CAR02 is closed	

Finding No. 03	Date: 24-September-2024
Finding Type- CAR ☐	CL ☒
	FAR ☐
Stage of finding raised:	
Desk Review	☒
On-site/remote/hybrid assessment	☐
Technical Review	☐
Project Review Report by Registry	☐
Requirement	
VCS MR Template guide Version 4.3. Clause 3.18 and sub clauses of 3.18 of VCS Standard Version 4.7. Clause 3.19 and sub clauses of 3.19 of VCS Standard Version 4.7. Clause 3.16 and sub clauses of 3.16 of VCS Standard Version 4.7. Clause 3.21 of the VCS Standard Version 4.7.	
Non-Conformity	
1. It is not clear whether the audit type is validation or verification or Joint Validation and verification of the project activity? 2. The no. of employment provided during the current monitoring period and during the whole crediting period is not clearly stated. 3. Please clarify how the wastes generated are being utilized at site? 4. What are the company policies made effective at the plant site to ensure equal work pay and gender equality, required to be elaborated as per VCS Standard version 4.7 clause 3.19.13 &	

3.19.14 how was this assessed by PP during the current monitoring period. 5. It is mentioned in the section 1.8 and section 2.3.5 that the project activity is grouped project activity. Is it a grouped project activity? 6. Please clarify if there are any B-Form/ Credit Note has been raised for any sites in the project activity. 7. It is not clear where the team has been mentioned.	
Evidence	
1. Section 1.2 “Audit History” table of the MR version 01 dated 02-July-2024 provided by PP 2. Section 1.12 “Sustainable Development Contributions” of the MR version 01 dated 02-July-2024 provided by PP. 3. Section 2.2: Risks to Stakeholders and the Environment “Pollutants (air, noise, discharges to water, generation of waste, release of hazardous materials)” of the MR version 01 dated 02-July-2024 provided by PP. 4. Section 2.3.1: “Labor and Work” of the MR version 01 dated 02-July-2024 provided by PP. 5. Section 3.3 “Grouped Projects” of the MR version 01 dated 02-July-2024 provided by PP. 6. Section 4.2 “Data and Parameters monitored” of the MR version 01 dated 02-July-2024 provided by PP. 7. Section 4.3 Monitoring Plan of the MR version 01 dated 02-July-2024 provided by PP.	
1st Response from PP	Date: 21-January-2025
1. The Audit type was Joint Validation and verification of the project activity it has been mention under the section 1.2 2. The no. of employment provided during the current monitoring period and during the whole crediting period has been mentioned. 3. The wastes generated are being utilized at site has been mentioned under the section 1.2 4. The company policies made effective at the plant site to ensure equal work pay and gender equality , the supporting docs has been submitted along with the responses. 5. It is mentioned in the section 1.8 and section 2.3.5 that the project activity is grouped project activity.it was typo error the sentence has been revised in the entire MR. 6. No there is no. B-Form/ Credit Note is raised in the project activity the sentence has been revised. 7. Now it is mentioned under Section 4.3 of MR. The Staff hierarchical order has been mentioned in section 4.3 of page 38 of VCS MR version 01.	
Documents provided by PP for review	
Revised MR Version 01	
1st Review by Assessment Team	Date: 10-March-2025
1. As per the VCS template guideline V4.3 PP can edit the audit type hence, PP has updated the section. Hence, Closed 2. PP has not mentioned No. of employment provided during the whole crediting period and during the current monitoring period separately. Hence, Open. 3. PP has mentioned how the wastes generated are being utilized at site under the section 1.2 and found to be correct. Hence, Closed. 4. PP has clarified that the company policies made effective at the plant site to ensure equal work pay and gender equality also the supporting docs has been submitted along with the	

responses. Hence, closed. 5. PP has clarified that grouped project activity mentioned in section 1.8 and section 2.3.5 is a typo error also it has been corrected now. Hence, closed. 6. PP has revised the sentence and clarified that there was no. B-Form/ Credit Note is raised in the project activity. Hence, closed. 7. The Staff hierarchical order has been found in section 4.3 of the report. Hence, Closed .	
2nd Response from PP	Date: 16-May-2025
2. No. of employment provided during the whole crediting period and the current monitoring period has been mentioned separately under the section 1.12.	
Documents provided by PP for review	
<i>PP will list out here the documents submitted to support the response</i>	
2nd Review by Assessment Team	Date: 5-June-2025
2. PP has mentioned No. of employment provided during the whole crediting period and the current monitoring period separately under the section 1.12 and found to be correct. Hence, #CL03 is closed	

Finding No. 04	Date: 24-September-2024	
Finding Type- CAR ☒	CL ☐	FAR ☐
Stage of finding raised:		
Desk Review	☒	
On-site/remote/hybrid assessment	☐	
Technical Review	☐	
Project Review Report by Registry	☐	
Requirement		
Clause 3.26.3 of VCS Standard; Version 4.7		
Non-Conformity		
1. Title of the project activity is inconsistent in the ER Sheet. 2. Annual estimation is inconsistent with the registered VCS Joint PD & MR. 3. Value of EF is inconsistent with the registered VCS Joint PD & MR. 4. The values given in the Vintage table are not formulated. 5. For the values mentioned from cell M6 to M23 of the column Net Electricity Generation (KWh)- The net generation value written after calculation are not matching with the values in JMR		

provided by PP.	
6. Title of the column Baseline Emission does not match with the values provided in the column.	
Evidence	
1. ER Summary sheet in the ER sheet provided by PP. 2. ER Summary sheet in the ER sheet provided by PP. 3. ER Summary sheet in the ER sheet provided by PP. 4. Vintage wise calculation sheet of ER Sheet provided by PP. 5. Azure Power Thirty Seven sheet of ER Sheet provided by PP. 6. Azure Power Venus Pvt. Ltd. sheet of ER Sheet provided by PP.	
1st Response from PP	Date: 21-January-2025
1. Title of the project activity has been made consistent in the ER Sheet. 2. Annual estimation has been made consistent with the registered VCS Joint PD & MR. 3. Value of EF has been made consistent with the registered VCS Joint PD & MR. 4. Now Vintage wise calculation has been provided in Actual ER Sheet 5. For the values mentioned from cell M6 to M23 of the column Net Electricity Generation (KWh)- The net generation value written after calculation has been corrected with the values in JMR provided by PP. 6. Title of the column Baseline Emission has been corrected and revised.	
Documents provided by PP for review	
1. Actual ER Sheet	
1st Review by Assessment Team	Date: 10-March-2025
1. Title of the project activity has been made consistent in the ER Sheet. Hence, Closed. 2. Annual estimation has been made inconsistent with the registered VCS Joint PD & MR by PP. Hence, Closed. 3. Value of EF has been made consistent with the registered VCS Joint PD & MR Hence, closed. 4. The values given in the Vintage table has been formulated now and found to be correct. Hence, closed. 5. For the values mentioned from cell M6 to M23 of the column Net Electricity Generation (KWh)- The net generation value written after calculation has been corrected with the values in JMR provided by PP. Hence, closed. 6. Title of the column Baseline Emission has been corrected and revised. Hence, closed.	
Hence, #CAR 04 is closed.	

Finding No. 05	Date: 24-September-2024
Finding Type- CAR ☐	CL ☒ FAR ☐
Stage of finding raised:	
Desk Review ☒	

On-site/remote/hybrid assessment	☐
Technical Review	☐
Project Review Report by Registry	☐
Requirement	
Clause 3.26.3 of VCS Standard; Version 4.7	
Non-Conformity	
1. Please clarify whether ER sheet provided is for the VCS project activity or GS project activity. 2. The source of data mentioned in the table of Hardoi and Hamirpur site is not clear. 3. PP has not provided Invoices for the site “Azure Power Thirty seven” to cross verify the Net generation as per Invoice. 4. PP has not provided Invoices form the September-2023 to March 2024 for the site Azure Power Venus Pvt. Ltd. 5. The source of the provided column ‘Actual Generation’ is not clear. 6. SEA is not provided for the Site Gabat from April-2023 to March 2024. 7. Invoice for all 7 sites of Gujrat is not provided by PP.	
Evidence	
1. ER Summary sheet in the ER sheet provided by PP. 2. Azure Power Jupiter sheet of ER Sheet provided by PP. 3. Azure Power Thirty seven of ER Sheet provided by PP. 4. Azure Power Venus Pvt. Ltd. sheet of ER Sheet provided by PP. 5. Azure Power Thirty Six Pvt. Ltd. sheet of ER Sheet provided by PP. 6. Azure Power Thirty three Pvt. Ltd. sheet of ER Sheet provided by PP. 7. Azure Power Thirty three Pvt. Ltd. sheet of ER Sheet provided by PP.	
1st Response from PP	Date: 21-January-2025
1. The ER sheet provided is for the VCS project activity It has been revised. 2. The source of data mentioned in the table of Hardoi and Hamirpur is taken from MEA and the relevant docs has been submitted to th assessment team for verification. 3. Invoices for the site “Azure Power Thirty seven” has been submitted to the assessment tram to cross verify the Net generation as per Invoice. 4. Invoices form the September-2023 to March 2024 for the site Azure Power Venus Pvt. Ltd. Has been submitted to the assessment team. 5. The actual generation is calculated from REA report. 6. SEA for the Site Gabat from April-2023 to March 2024had been submitted to the assessment team 7. Invoice for all 7 sites of Gujrat has been submitted.	
Documents provided by PP for review	

Actual ER Sheet	
1st Review by Assessment Team	Date:10-March-2025
1. PP clarified that the ER sheet provided is for the VCS project activity also it has been revised now in the ER sheet. Hence, Closed. 2. PP clarified that the source of data mentioned in the table of Hardoi and Hamirpur is taken from MEA and the relevant docs has also been submitted by PP. Hence, closed. 3. Invoices for the site “Azure Power Thirty-seven” has been submitted to verify the Net generation as per Invoice by PP. Hence, Closed. 4. Invoices form the September-2023 to March 2024 for the site Azure Power Venus Pvt. Ltd. has been submitted by PP. Hence, closed. 5. PP has clarified that the actual generation is calculated from REA report. Hence, closed. 6. SEA for the Site Gabat from April-2023 to March 2024 has been submitted by PP. Hence, closed. 7. Invoice for all 7 sites of Gujrat has not been found in the supporting documents submitted by PP. Hence, Open	
2nd Response from PP	Date: 16-May-2025
7. Invoice of all 7 sites of Gujrat has been submitted in the supporting document to the assessment team in the previous DVR responses.	
Documents provided by PP for review	
<i>PP will list out here the documents submitted to support the response</i>	
2nd Review by Assessment Team	Date: 05-June-2025
7. Invoice of all 7 sites of Gujrat has been submitted by the PP and found to be correct. Hence, #CL05 is closed	

Finding No. 06	Date: 24-September-2024
Finding Type- CAR ☐	CL ☒ FAR ☐
Stage of finding raised:	
Desk Review	☒
On-site/remote/hybrid assessment	☐
Technical Review	☐
Project Review Report by Registry	☐

Requirement	
Clause 3.26.3 of VCS Standard; Version 4.7	
Non-Conformity	
PP has not provided enough supporting documents to support the information and data presented in the Monitoring Report; Version 01, dated 02-July-2024 and observations during Remote Audit.	
Evidence	
PP has not provided supporting documents to verify - 1. The commissioning of project activity 2. Ownership of project activity 3. Calibration of energy meters 4. Net generation of electricity (REA, JMR, Invoice, MEA & SEA) 5. Power Purchase Agreement 6. Operation and Maintenance activity at project implementation site 7. Technical specifications of SPVs, Inverters and Transformers etc. 8. Single Line Diagram of project site 9. Any major Breakdown records for current monitoring period 10. Land Lease document 11. ESIA Report 12. FPIC Agreement 13. Azure Power Policy 14. Grievance Record 15. Accident/ Incident Record 16. First Aid Record 17. Waste Generation Record 18. Meter Change Report 19. Trainings Records 20. Employment Record 21. PP is not availing any other form of Environmental Credit, no double counting of Emission reductions occurred, non-participation in other emission trading schemes and other binding limits.	
1st Response from PP	Date: 21-January-2025
The required relevant document has been submitted to the assessment team.	
Documents provided by PP for review	
1. The commissioning of project activity. 2. Calibration of energy meters 3. Net generation of electricity (REA, JMR, Invoice, MEA & SEA) 4. Power Purchase Agreement 5. Operation and Maintenance activity at project implementation site	

6. Technical specifications of SPVs, Inverters and Transformers etc. 7. Single Line Diagram of project site 8. Breakdown records for current monitoring period 9. ESIA Report 10. Azure Power Policy 11. Grievance Record 12. Accident/ Incident Record 13. Meter Change Report 14. Trainings Records 15. Employment Record	
1st Review by Assessment Team	Date: 10-March-2025
The supporting document has been provided by PP: 1. Ownership of project activity 2. Calibration of energy meters 3. Net generation of electricity (REA, JMR, Invoice, MEA & SEA) of some sites 4. Power Purchase Agreement 5. Operation and Maintenance activity at project implementation site 6. Technical specifications of SPVs, Inverters and Transformers etc. 7. Any major Breakdown records for current monitoring period 8. Azure Power Policy 9. Grievance Record for some sites 10. Accident/ Incident Record 11. First Aid Record 12. Waste Generation Record 13. Trainings Records 14. Single Line Diagram of project site The supporting document has not been provided by PP: 15. Land Lease document 16. ESIA & EIA Report 17. FPIC Agreement 18. The commissioning of project activity 19. Invoices for all sites of Gujrat 20. Meter Change Report 21. Meter details of Telangana site (100 MW) 22. Calibration certificate of all sites covering whole monitoring period. Hence, open	
2nd Response from PP	Date: 16-May-2025
15.Land lease documents has been submitted 16 ESIA has been submitted 17 FPIC agreement between the project proponent and all concerned parties and to support this, we have attached the land lease document.	

18 Commissioning certificate has been submitted to the assessment team 19 Invoiced of all sites has been submitted to the assessment team 20 Meter sealing report for Hamirpur and Hardoi has been submitted to the assessment team 21 Meter details of Telangana sites has been submitted. 22 Calibration certificate of all sites covering whole monitoring period has been submitted to the assessment team.	
Documents provided by PP for review	
.Land lease document - ESIA - Commissioning certificate - Invoiced of all sites - Meter sealing report - Calibration certificate	
2nd Review by Assessment Team	Date: 05-June-2025
PP has submitted below mentioned supporting document and found to be correct: - Land Lease document - ESIA & EIA Report - The commissioning certificate of project activity - Invoices for all sites of Gujrat - Meter Change Report - Meter details of Telangana site (100 MW) - Calibration certificate of all sites covering whole monitoring period. Hence, #CL06 is closed	

Finding No. 07	Date: 10-March-2025
Finding Type- CAR ☒	CL ☐ FAR ☐
Stage of finding raised:	
Desk Review	☒
On-site/remote/hybrid assessment	☐
Technical Review	☐
Project Review Report by Registry	☐

Requirement	
Clause 2.2.1 “Consistency” of the VCS Standard Version 4.7. VCS Standard Version 4.7.	
Non-Conformity	
1. Percentage difference mentioned is incorrectly mentioned in the table. 2. Change in ER % is inconsistent with the ER sheet provided by PP. 3. As per point 5 of “APRIL 2024 OVERVIEW OF VCS PROGRAM UPDATES AND EFFECTIVE DATES” PP has not prepared MR in updated version available on VCS webpage which is applicable from January 2025.	
Evidence	
• Section 5.4 “GHG Emission Reduction and Carbon Dioxide Removals” of the MR version 02 provided by PP. • APRIL 2024 OVERVIEW OF VCS PROGRAM UPDATES AND EFFECTIVE DATES.	
1st Response from PP	Date: 16-May-2025
1. Percentage difference has been revised in the table. 2. Change in ER %]has been made consistent with the ER sheet. 3. Updated MR has been prepared in the updated version 4.4.	
Documents provided by PP for review	
Updated MR	
1st Review by Assessment Team	Date: 06-June-2025
1. PP has updated Percentage difference mentioned in the table and found to be correct. 2. PP has made the change in ER % consistent with the ER sheet and found to be correct. 3. PP has prepared MR in updated version 4.4 and found to be correct.	
Hence, #CAR07 is closed	

Finding No. 08	Date: 04-July-2025
Finding Type- CAR ☒ CL ☐ FAR ☐	
Stage of finding raised:	
Desk Review	☐
On-site/remote/hybrid assessment	☐
Technical Review	☒
Project Review Report by Registry	☐

Requirement	
- Clause 3.26.3 of VCS Standard; Version 4.7 - VCS MR Template guide Version 4.4.	
Non-Conformity	
- Sites missing for 3 SPVs in commissioning details table under section 3.1 of MR. - Computation of whole table on page 49 of MR including % difference should be shown in ER sheet.	
Evidence	
- MR version 03 dated 16-May-2025 - ER version 03 dated 16-May-2025	
1st Response from PP	Date: 04-July-2025
- Now the site name of all 3 SPVs has been mentioned and revised in the MR. - Now it has been included in the excel sheet under vintage wise calculation sheet.	
Documents provided by PP for review	
Revised MR V.04 Dated 04-July-2025 Revised ER V.04 Dated 04-July-2025	
1st Review by Assessment Team	Date: 07-July-2025
- Now the site name of all 3 SPVs has been mentioned and revised in the MR and found to be correct. - Now it has been included in the excel sheet under vintage wise calculation sheet and found to be correct.	
Hence, #CAR08 is closed	

Description of Findings Raised by Registry

Finding No. 09	Date: 27-October-2025
Finding Type- CAR ☒ CL ☐ FAR ☐	
Stage of finding raised :	
Desk Review	☐
On-site/remote/hybrid assessment	☐

Technical Review	☐
Project Review Report by Registry	☒
Requirement	
- VCS Standard Version 4.7. - VCS MR Template guide Version 4.4.	
Non-Conformity	
Section 1.12 of the MR: - The Sustainable Development Goals (SDGs) reported in section 1.12 of the MR have not been reported in accordance with the instructional text provided in the VCS Monitoring Report template v4.4. Additionally, the units of the reported indicators are not aligned with the states SDG indicator. The PP can either choose to report a self-defined, project-specific indicator or a UN-designated SDG indicator. However, in both cases, consistency in units and alignment with the description of the stated SDG indicator must be ensured. Section 3.1 of the MR: - The technical specifications of the plants reported in Section 3.1 of the MR are not consistent with those presented in the registered PD. Section 4.3 of the MR: - The serial numbers of the main and check meters for the project site at Vadol are inconsistent with the registered PD and earlier versions of the VR. Additionally, for some meters, the serial numbers of main and check meters appear to have been interchanged. Section 5.4 of the MR - The IRR benchmark reported in Section 5.4 of the MR as 14.44% is inconsistent with the value stated in Appendix 1 of the registered PD, which is 14.18%. Additionally, the ERR spreadsheet indicates that the PLF for Azure Power Thirty Three Pvt. Ltd. is higher by 14.42%, contrary to the 23.20% reported in the MR. The 23.20% value appears to represent the aggregate PLF for the entire project rather than the site-specific PLF. - The ERR spreadsheet reports achieved ERRs as 1,371,980 tCO₂e, while the MR report 1,371,981 tCO₂e, indicating a discrepancy in reported values across project documents.	
Evidence	
PRR Document dated 24-October-2025	
1st Response from PP	Date: 30/10/2025
Section 1.12 of the MR: - The Sustainable Development Goals (SDGs) reported in section 1.12 of the MR now have been reported in accordance with the instructional text provided in the VCS Monitoring Report template v4.4. And the unit of reported indicator are corrected and aligned with the SDG indicator. Section 3.1 of the MR: - The Technical Specification of the plant reported in section 3.1 has been corrected and made consistent as per the registered PD.	

Section 4.3 of the MR:

- In Section 4.3 of the MR, the serial numbers of the main and check meters for the project site at Vadol has been corrected and made consistent with the registered PD.

Section 5.4 of the MR

- The IRR benchmark reported in Section 5.4 of the MR has been aligned with the value stated in Appendix 1 of the registered PD, i.e., 14.18%. Additionally, the PLF for Azure Power Thirty Three Pvt. Ltd. in the ERR spreadsheet, which was earlier reflected as 14.42%, has now been mentioned in the MR. The 23.20% value, which represents the aggregate PLF for the entire project, has also been appropriately revised in the MR.
- The value has been corrected and revised in the MR .

Documents provided by PP for review

Updated MR Version 05 dated 30-October-2025

1st Review by Assessment Team

Date: 04-November-2025

Section 1.12 of the MR:

- The Sustainable Development Goals (SDGs) reported in section 1.12 of the MR now have been reported in accordance with the instructional text provided in the VCS Monitoring Report template v4.4. And the unit of reported indicator are corrected and aligned with the SDG indicator and found to be correct.

Section 3.1 of the MR:

- The Technical Specification of the plant reported in section 3.1 has been corrected and made consistent as per the registered PD by PP and found to be correct.

Section 4.3 of the MR:

- In Section 4.3 of the MR, the serial numbers of the main and check meters for the project site at Vadol has been corrected and made consistent with the registered PD by PP and found to be correct.

Section 5.4 of the MR

- The IRR benchmark reported in Section 5.4 of the MR has been aligned with the value stated in Appendix 1 of the registered PD, i.e., 14.18%. Additionally, the PLF for Azure Power Thirty Three Pvt. Ltd. in the ERR spreadsheet, which was earlier reflected as 14.42%, has now been mentioned in the MR. The 23.20% value, which represents the aggregate PLF for the entire project, has also been appropriately revised in the MR and found to be appropriate and correct.
- The value of ER's has been corrected and revised in the MR and found to be consistent.

Hence, #CAR09 is closed

Finding No. 10

Date: 27-October-2025

Finding Type- CAR ☐

CL ☒

FAR ☐

Stage of finding raised :	
Desk Review	☐
On-site/remote/hybrid assessment	☐
Technical Review	☐
Project Review Report by Registry	☒
Requirement	
- VCS Standard Version 4.7. - VCS MR Template guide Version 4.4.	
Non-Conformity	
Section 2.1.1 of the MR: - The MR does not clarify how the government ownership of this portion of land affects the overall project ownership or associated carbon rights. Appendix 02 of the MR: - Meters SL. No. GJ-4049-A and SL. No. GJ-4050-A installed at the Semaliya site under Azure Power Thirty Six Pvt. Ltd. were not calibrated between 21 February 2024 and 03 March 2024. No corresponding Emission Reduction (ERR) adjustment for this calibration delay has been reflected in the ERR spreadsheet. - Meters SL. No. GJ-4093-A and SL. No. GJ-4094-A installed at the Muloj site under Azure Power Thirty Three Pvt. Ltd. were not calibrated between 22 February 2024 and 04 March 2024.	
Evidence	
PRR Document dated 24-October-2025	
1st Response from PP	Date: 30/10/2025
Section 2.1.1 of the MR: - It was a typographical error, and the same has been corrected in the Monitoring Report. The land required for setting up the 480 MW solar power plant has been leased. There is no forest land involved in the project area. The Project Proponent (PP) had appointed a local land aggregator to expedite the land procurement process. The sample of land leased documents has been submitted to the assessment team. Appendix 02 of the MR: - The meters were calibrated on 21 February 2024, and the calibration certificate has been submitted to the assessment team. As there was no calibration delay, no corresponding Emission Reduction (ERR) adjustment is required.	
Documents provided by PP for review	

Updated MR Version 05 dated 30-October-2025	
1st Review by Assessment Team	Date: 04-November-2025
Section 2.1.1 of the MR: - PP has clarified that it was a typographical error, and it has been corrected in the Monitoring Report. The land required for setting up the 480 MW solar power plant has been leased. There is no forest land involved in the project area. The Project Proponent (PP) had appointed a local land aggregator to expedite the land procurement process. The sample of land leased documents has been provided by PP and found to be correct. Appendix 02 of the MR: - PP has clarified that the meters were calibrated on 21 February 2024, and the calibration certificate has been submitted by the PP. As there was no calibration delay, no corresponding Emission Reduction (ERR) adjustment is required and found to be correct. Hence, #CL10 is closed	

APPENDIX 4: COMPETENCE STATEMENT

Team Leader and Technical Expert (T.A. 1.2) and Local Expert (India)



Certification Pvt. Ltd.

VKU.F50W. Competence Statement

COMPETENCE STATEMENT

Name	Barun Kumar
Nationality	Indian
Countries of Experience	India, South Africa, Kenya, Uganda, DR Congo, Zambia, Madagascar, Fiji, Egypt, Singapore
Educational Qualification	B.Sc. (Environmental Science and Water Management) M.Sc. (Ecology & Environmental Sciences)
Year of Experience	13 Years +
Area of Expertise	Climate Change & Environment
Eligible Sectoral Scope	SS 1 – TA 1.2 - Renewables SS 3 – TA 3.1 – Energy Demand SS 6 – TA 6.1 – Construction SS 7 – TA 7.1 – Transport SS 13 – TA 13.1 – Solid waste and wastewater SS 14 – TA 14.1 – Forestry He is a GS Approved Auditor

Roles

Project Trainee	NO
Validator/Verifier Trainee	NO
Validator	YES
Verifier	YES
Team Leader	YES
Technical Reviewer	YES
Local Expert (India)	YES
TA Expert (1.2, 3.1, 6.1, 7.1, 13.1, 14.1)	YES
Financial Expert	NO

Reviewed by	Apoorva Gupta (Quality Manager)	Date	12/09/2024
Approved by	Dr. Vikas Kumar Aharwal (Founder & Director)	Date	12/09/2024

Technical Reviewer & Technical Expert (TA 1.2, Solar)



Certification Pvt. Ltd.

VKU.F50W. Competence Statement

COMPETENCE STATEMENT

Name	Sunil Kathuria
Nationality	Indian
Countries of Experience	Malaysia, Uganda, Kenya, South Africa, Nigeria, Bangladesh, China, Vietnam, Thailand, Philippines, United Kingdom, Germany, USA
Educational Qualification	B.E. (Electrical Power)
Year of Experience	40 Years
Area of Expertise	Climate Change & Environment
Eligible Sectoral Scope	SS 1 – TA 1.1 – Thermal energy generation SS 1 – TA 1.2 – Renewables SS 2 – TA 2.1 - Energy distribution SS 3 – TA 3.1 - Energy Demand SS 4 – TA 4.1 – Cement and lime production (Manufacturing Industries) SS 13 – TA 13.1 Solid Waste & Wastewater He is a GS Approved Auditor

Roles

Project Trainee	NO
Validator/Verifier Trainee	NO
Validator	YES
Verifier	YES
Team Leader	YES
Technical Reviewer	YES
Local Expert (India)	YES
TA Expert (1.1, 1.2, 2.1, 3.1, 4.1, 13.1)	YES
Financial Expert	NO

Reviewed by	Apoorva Gupta (Quality Manager)	Date	12/09/2024
Approved by	Barun Kumar (Technical Manager)	Date	12/09/2024

Validator/Verifier Trainee



Certification Pvt. Ltd.

VKU.F50W. Competence Statement

COMPETENCE STATEMENT

Name	Anand Kumar
Nationality	Indian
Countries of Experience	India
Education Qualification	M.Sc. (Environmental Science) B.Sc. (Chemistry Hons.)
Year of Experience	9 Months
Area of Expertise	NA
Eligible Sectoral Scope	NA

Roles

Project Trainee	NO
Validator/Verifier Trainee	YES
Validator	NO
Verifier	NO
Team Leader	NO
Technical Reviewer	NO
Local Expert (Country Wise)	NO
TA Expert (X.X)	NO
Financial Expert	NO

Reviewed by	Apoorva Gupta (Quality Manager)	Date	29.01.2024
Approved by	Barun Kumar (Technical Manager)	Date	29.01.2024

Project Trainee



Certification Pvt. Ltd.

VKU.F50W. Competence Statement

COMPETENCE STATEMENT

Name	Chanchlika Kadwe
Nationality	Indian
Countries of Experience	India
Education Qualification	M.Sc. in Geology B.Sc. in Geology, Zoology, Chemistry
Year of Experience	Fresher
Area of Expertise	NA
Eligible Sectoral Scope	NA

Roles

Project Trainee	YES
Validator/Verifier Trainee	NO
Validator	NO
Verifier	NO
Team Leader	NO
Technical Reviewer	NO
Local Expert (Country Wise)	NO
TA Expert (X.X)	NO
Financial Expert	NO

Reviewed by	Vandana Gupta (Quality Manager)	Date	04/09/2023
Approved by	Vivek Kumar Ahirwar (Technical Manager)	Date	04/09/2023