



**Verified Carbon
Standard**

KARNATAKA PAVAGADA II SOLAR PROJECT BY AVAADA (150 MW)

VKU Certification Pvt. Ltd.

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Project title	Karnataka Pavagada-II Solar Project by Avaada (150 MW)
Project ID	VCS 2017
Verification period	01-September-2021 to 31-March-2023 (Inclusive of both dates)
Original date of issue	18-October-2024
Most recent date of issue	23-October-2024
Version	2.0
VCS Standard Version	4.7

Client	Kosher Climate India Private Limited
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Summary:

VKU Certification Pvt. Ltd. (hereafter referred as VKU) has been commissioned by Kosher Climate India Private Limited to verify the greenhouse gas emission reductions reported for the project activity “Karnataka Pavagada II Solar Project by Avaada (150 MW)”.

The verification activity covers the monitoring period from 01-September-2021 to 31-March-2023, (Inclusive of both dates) under the 10 years renewable crediting period starting from 08-November-2019 to 07-November-2029 (Inclusive of both dates) with regard to the relevant requirements for VCS Standard version 4.7.

Purpose and scope of the Verification:

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 Project Description; version 02.1 dated 21-December-2019/01/.
- To assess that the project is in compliance with other relevant rules including the host country (India) legislation

- To confirm that the monitoring system is implemented and fully functional to generate voluntary carbon units without any double counting.
- To establish that the data reported are accurate, complete, consistent, transparent and free of material error or omission by checking the monitoring records and the emissions reduction calculation.
- To verify that actual monitoring systems and procedures are in compliance with the monitoring systems and procedures described in the monitoring plan of registered VCS PD/01/,
- 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.

Verification has been conducted using VKU's procedures in-line with the requirements specified in the VCS Program Guide version 4.4/05/, VCS Standard version 4.7/06/, VCS Validation and Verification manual version 3.2/07/ and applying standard auditing techniques.

The verification consisted of desk review, and on-site audit and the resolution of outstanding issues and the issuance of the final verification report and certification.

The assessment team ensured that the reported emission reductions are complete and accurate in accordance with applicable VCS requirements in order to be certified therefore the assessment team has detected no further uncertainties.

The GHG emission reductions have been calculated on the basis of applied methodology ACM0002: Grid connected electricity generation from renewable sources, version 19/11/ and as per the monitoring plan included in the VCS Project Description/01/.

VKU followed the rule-based approach to perform this verification. During the verification, **06 Corrective Action Requests (CARs)**, **05 Clarification Requests (CLs)** and **00 Forward Action Request (FARs)** have been identified related to operation, monitoring and GHG emission reduction calculation of the VCS project activity in relation to all relevant VCS requirements for the project activity and the applied baseline and monitoring methodology, and these CAR and CL are successfully closed after necessary corrections/clarifications by the client. The same has been discussed in the *Appendix 04* of this verification report.

Summary of the verification conclusion:

In conclusion, it is VKU's opinion that the project activity "Karnataka Pavagada II Solar Project by Avaada (150 MW), VCS project ID 2017, meets all the relevant requirements for VCS standard/06/ and guidelines and correctly applies the baseline and monitoring methodology ACM0002: Grid connected electricity generation from renewable sources, version 19/11/. The monitoring plan is in place and the emission reductions are calculated without material misstatements.

Hence, VKU is able to certify that the emission reductions from the project during the 3rd monitoring period **from 01-September-2021 to 31-March-2023** (including both the dates) under the first crediting period (from 08-November-2019 to 07-November-2029, including both dates) amounts to **477,413 tCO₂e**.

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1 INTRODUCTION

1.1 Objective

M/s Kosher Climate India Private Limited have commissioned M/s VKU Certification Pvt Ltd (hereafter referred as VKU) to carry out the third verification of the project “**Karnataka Pavagada II Solar Project by Avaada (150 MW)**”, (VCS project ID 2017) in India for the monitoring period of 01-September-2021 to 31-March-2023 (including both start and end dates).

The objective of this verification is to have an independent evaluation of the project activity by an accredited validation and verification body (VKU Certification Pvt. Ltd.) against the requirements of the VCS Program Guide version 4.4/05/, VCS Standard version 4.7/06/ and the applicable GHG program. The verification is based on the registered VCS Project description version 2.1, dated 21-December-2019/01/ and guarantees the uniformity of project operations, monitoring, and reporting.

The project adopts 10 years crediting period which can be renewed twice, in line with paragraph 3.1.9 of VCS Standard; version 4.7. As per the appendix 3 of the VCS standard, version 4.7/06/ “Registered projects and projects that complete validation on or before 19-March-2020 remain eligible to apply the crediting period requirements under VCS Version 3”.

The current verification is the third consecutive verification of the project activity and the current monitoring period starts from **01-September-2021 to 31-March-2023**, including both the dates (**577 days**), that falls under the 10-years renewable crediting period (from 08-November-2019 to 07-November-2029, including both dates).

Table No. 01: Audit history summary of project

Audit type	Monitoring Period (inclusive of both dates)	Number of years
1 st Verification	08-November-2019 to 31-October-2020	00 years, 11 months, 24 days
2 nd Verification	01-November-2020 to 31-August-2021	00 years, 10 months, 00 days
3 rd verification	01-September-2021 to 31-March-2023	01 year, 07 months, 00 days

Total Monitoring Period	08-November-2019 to 31-March-2020	03 years. 04 months, 24 days
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The objectives of this verification exercise are, by review of objective evidence, to establish that:

The monitoring system is operational and capable of generating Verified Carbon Units (VCUs), without any instance of double counting/30/. It also carefully checks monitoring records and emission reduction calculations to guarantee accuracy, completeness, transparency, and absence of errors, making the data reliable and trustworthy.

1.2 Scope and Criteria

The scope of this verification is the independent objective review of the current monitoring report/16/ and ex-post determination of the monitored reductions in GHG emission from the project activity “Karnataka Pavagada II Solar Project by Avaada (150 MW)”. The verification of this project has been based on the validated and registered VCS PD version 2.1, dated 21-December-2019/01/ along with supporting documents submitted by the project proponent to the VKU assessment team. The documents thus submitted to the VKU Assessment Team are reviewed against the following guidance & protocols:

- VCS Program Guide version 4.4/05/
- VCS Standard latest version 4.7/06/
- VCS Program definitions version 4.5/08/
- VCS Registration and Issuance Process version 4.5/15/
- VCS Validation and Verification manual version 3.2/07/
- Applied methodology ACM0002: Grid connected electricity generation from renewable sources version 19/11/
- Methodological tool 01: Tool for the demonstration and assessment of additionality, version 07.0/12/
- Tool 07: Tool to calculate the emission factor for an electricity system, version 07.0/12/
- Tool 24: Common Practice Analysis; Version 3.0/12/
- Tool27: Methodological tool- Investment analysis, version 09.0/12/
- CDM Validation and Verification Standard version 3.0/09/

The method and criteria involved in the verification process includes the following:

- Desk review of registered VCS Project Description version 2.1, dated 21-December-2019/01/ and other supporting documents listed in table no. 05
- Onsite interviews and focused group discussion with stakeholders and PP representatives involved in the project's implementation conducted on 18-April-2024.
- VKU's completeness/quality check and
- The final issuance of the verification report

Outstanding issues are resolved, leading to the issuance of the final verification report and the relevant VCS Verification Deed of Representation.

It is important to note that the verification process does not involve providing consultancy to the project proponents. However, requests for clarifications and corrective actions may have contributed to improvements in the monitoring processes.

1.3 Level of Assurance

All the revisions of the verification report before being submitted to the client are subjected to an independent internal technical review to confirm that all verification activities have been completed with adherence to VKU's procedure to provide Reasonable level of assurance, as per section 4, clause 4.1.2, 4.1.10 and clause 4.1.24 of the VCS Standard version 4.7/06/.

Materiality threshold:

As per para 4 of clause 4.1.10 of VCS Standard; Version 4.7 /06/ the threshold for materiality with respect to the aggregate of errors, omissions, and misrepresentations relative to the total reported GHG emission reductions and/or removals shall be five percent for projects and one percent for large projects.

Since, the project activity "Karnataka Pavagada-II Solar Project by Avaada (150 MW)" is a large project, hence, the materiality threshold considered during the verification of this project is 1% of 477,243 tCO₂e¹ (achieved emission reductions/removals) which is equal to 4,772.43 tCO₂e for the current monitoring period from 01-September-2021 to 31-March-2023 (Inclusive of both dates).

¹ It is reported emission reduction in initial Monitoring report; Version 01 dated 20-February-2024.

During the verification process it is found that the achieved emission reductions during the current monitoring period amount to 477,413² tCO₂e which is higher than the emission reductions reported in the Monitoring report; Version 01 dated 20-February-2024 /16/ by 170 tCO₂e. This change in the emission reductions is found under the materiality threshold of 4,772.43 tCO₂e assumed for this monitoring period.

Hence, VKU Certification is now providing a “Reasonable level of Assurance” in all verification activities thereby, confirming that those GHG assertions are free of actual and potential material errors, omissions and misrepresentations.

The verification report is based on the Monitoring report/16/, registered VCS PD/01/ and the supporting documents (table no. 05) that are made available to the VKU’s assessment team and information collected through performing interviews with PP representatives/local stakeholders during onsite assessment of the project/37/. The technical review has been performed by a technical reviewer(s) qualified in accordance with VKU’s qualification procedure. The verification/assessment team and the technical reviewers consist of the following:

Table No.02: The assessment team is as follows:

Role/Qualification	Last Name	Middle Name	First Name
VCS Team Leader & Technical Expert TA 1.2 (solar)	Kewat	N/A	Shailendra
Validator/ Verifier-Trainee	Kumar	N/A	Anand
Project Trainee	Modi	NA	Megha

Table No. 03: The technical reviewer team is as follows:

Role/Qualification	Last Name	Middle Name	First Name
Technical Reviewer & Technical Expert TA 1.2 (solar)	Kathuria	NA	Sunil

² It is the final emission reduction reported/achieved during the current Monitoring period mentioned in the final monitoring report; Version 04 dated 22-October-2024.

1.4 Summary Description of the Project

The project activity aims to generate clean form of electricity through renewable source of solar energy and supply generated electricity to Indian grid system. The project activity involves the installation of total 150 MW (3 X 50MW) solar photovoltaic grid interactive power plants which are commissioned in three different blocks in Pavagada Solar Park. The generated electricity is supplied to the Indian grid via Power Purchase Agreement with 'Bangalore Electricity Supply Company Limited' (BESCOM). The project doesn't involve the use of any fossil fuels, hence there are no adverse effects on environment associated with greenhouse gas emissions.

The project activity has been implemented and commissioned by Special Purpose Vehicle "Avaada Solarise Energy Private Limited" which is the project proponent of the project activity. The project activity aims to replace anthropogenic emissions of greenhouse gases estimated to be approximately 305,870 tCO_{2e} per year (average value ex-ante), thereby displacing 326,493 MWh/year of electricity (annualized average. ex-ante value) from the generation-mix of power plants connected to the Indian grid, which is mainly fed by thermal/fossil fuel-based power plant.

The 150 MW AC solar PV plant site is spread over a total area of 13,000 acres in Pavagada Solar Park located at the Pavagada taluka, Tumkur district in the Indian state of Karnataka. The project technology has been witnessed by the assessment team during the onsite assessment and found to be completely operational since commissioning, as described in the Monitoring Report/16/ for the current monitoring period. The total capacity of project is commissioned in three different blocks in solar Pavagada Solar Park, the details of which are given below:

Table No. 4: Details of commissioning of project

Blocks	Commissioning Date	Capacity in MWac	
Block 39	08-November-2019	50 MW	150 MW
Block 40A	21-November-2019	50 MW	
Block 22	27-November-2019	50 MW	

Geo-Coordinates of the project location as per the registered VCS PD:

Latitude: 14° 15' 59" N

Longitude: 77° 27' 24" E

The total achieved emission reductions for the current monitoring period i.e. from 01-September-2021 to 31-March-2023, (including both the dates) are 477,413 tCO₂e. The net electricity generated and supplied to the grid during the current monitoring period is 509,601 MWh.

2 VERIFICATION PROCESS

The registered VCS project “Karnataka Pavagada II Solar Project by Avaada (150 MW)” is undergoing third verification under VCS with VKU Certification private Limited for the monitoring period 01-September-2021 to 31-March-2023, inclusive of both dates.

2.1 Method and Criteria

Verification has been conducted using VKU's procedures in line with the requirements specified in the VCS Requirements, i.e., VCS Program Guide Version 4.4/05/, VCS Standard document version 4.7/06/.

The GHG emission reductions are on the basis of the approved Baseline and monitoring methodology ACM0002: Grid-connected electricity generation from renewable sources, version 19/11/.

- **Scope: 01** Energy Industries (renewable/non-renewable)
- **Project type: I – Renewable Energy Projects**

Keeping in line with ISO 14064-3; 2019 (clause 06) & 14065-2020 (clause 09)/13/ 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. **Desk review:** During the desk review all documents initially provided by the client and publicly available documents relevant for the verification have been reviewed.
2. **Strategic Analysis:** Assessment team has performed strategic analysis to understand the activities and complexity of the project, in order to determine the nature and extent of the verification activities.
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 and intimation to VERRA about the site visit:** 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 onsite audit was prepared and the same has been documented in VKU.F24W. Audit and Sampling Plan_VKU.VER.196.24_VCS_2017/38/.

After reviewing all the documents provided by PP and the publicly available documents, the assessment team finalized to conduct an onsite audit of the project as per the requirements of the paragraph 4.1.12 and 4.1.13 of the VCS Standard version 4.7/06/. Assessment team shared a NOVS- Notice of Validation/Verification Services (NOVS) Form and submitted it to auditing@verra.org digitally before the 15-business day from the date of 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 has been designed to lower the verification risk to an acceptable level. The evidence-gathering plan thus specify the type and extent of evidence-gathering activities.
7. **Client Confirmation:** The site visit audit plan is sent to the client and confirmation/approval is received by mail.
8. On-site assessment including Interviews and actual project scenario
9. **Resolution of Discrepancies:** Any non-conformities identified during the assessment are addressed and resolved.
10. **Independent Review:** A technical reviewer provides an independent assessment.
11. **Final Verification:** After completeness checks, the verification report and certification are issued.

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 /16/ and emission reduction spreadsheet /17/ of the project activity. Additionally, the review of registered VCS project description version 02.1 dated 21-December-2019/01/ has been done in particular, to cross check the baseline estimations and the monitoring plan.

The following table provides the list of documents that are reviewed during this verification project.

Table No.05: Reference table

Background documents/weblinks			
S. No	Title	Reference to the document	Provider
01	<u>Registered VCS Project Description for the project “Karnataka Pavagada-II Solar Project by Avaada (150 MW)”</u>	Version 02.1 dated 21-December-2019	VERRA project webpage
02	<u>Registered VCS Validation report of project “Karnataka Pavagada-II Solar Project by Avaada (150 MW)”</u>	Version 01 dated 23-December-2019	VERRA project webpage
03	<u>Registered VCS first Verification report for the monitoring period 08-November-2019 - 31-October-2020 (including both dates)</u>	Version 01 dated 24-February-2021	VERRA project webpage
04	<u>Registered VCS second Verification report for the monitoring period 01-November-2020 - 31-August-2021 (including both dates)</u>	Version 01 dated 05-February-2022	VERRA project webpage
05	<u>VCS: VCS Program Guide</u>	Version: 4.4 dated: 29-August-2023	VCS Website
06	<u>VCS: VCS Standard</u>	Version 4.7 dated 16-April-2024	VCS Website
07	<u>VCS: VCS Validation & Verification Manual</u>	Version 3.2	VCS Website

		Dated: 19-October-2016	
08	<u>VCS: VCS Program Definitions</u>	Version 4.5 dated 16-April-2024	VCS Website
09	<u>CDM: CDM Project Standard for Project Activity</u>	Version 3.0 Dated: 07-October-2021	CDM Website
10	<u>VERRA: Project Details. ID 2017</u>	N/A	VCS Website
11	<u>ACM0002: Grid-connected electricity generation from renewable sources</u>	Version 19	CDM Website
12	a) <u>Tool07: Tool to calculate the emission factor for an electricity system</u>	Version 07.0	CDM Website
	b) <u>Methodological Tool01: Tool for the demonstration and assessment of additionality</u>	Version 07.0	CDM Website
	c) <u>Tool27: Methodological tool – Investment analysis</u>	Version 09.0	CDM Website
	d) Tool 24: Common Practice Analysis	Version 3.0	CDM Website
13	• ISO 14064-1;2018 • ISO 14064-2;2019 • ISO 14064-3;2019 • ISO 14065-2020	N/A	ISO Website
14	VKU Certification: SOP 4 (Process Requirements)	Version:03.0 Dated: 24-November-2023	VKU Certification Pvt. Ltd.
15	<u>VCS: Registration and Issuance Process</u>	Version: 4.5 16-April-2024	VERRA Website
Supporting documents Submitted by PP to VVB			

16	Monitoring Report for “Karnataka Pavagada II Solar project by Avaada (150 MW)” for the current monitoring period 01-September-2021 to 31-March-2023(including both the start and end dates)	Version 01 dated: 20-February-2024 Version 02 dated 11-June-2024 Version 03 dated 24-July-2024 Version 04 dated 22-October-2024	Project Representative
17	Emission Reduction calculation spreadsheet for “Karnataka Pavagada II Solar project by Avaada (150 MW)” for the current monitoring period 01-September-2021 to 31-March-2023(including both the start and end dates)	Version 01 dated: 20-February-2024 Version 02 dated 11-June-2024 Version 03 dated 24-July-2024	Project Representative
18	Commissioning Certificates for the project activity	Dated: 02-December-2019	Project Representative
19	Power Purchase Agreement	07-November-2018	Project Representative
20	Technical specification of project equipment	NA	Project Representative
21	REA (Regional Energy Account) statements for the current monitoring period	From 01-September-2021 to 31-March-2023, (including both dates)	Project Representative
22	Invoices for the current monitoring period	From 01-September-2021 to 31-March-2023, (including both dates)	Project Representative
23	Calibration Certificates of installed energy meters applicable for current monitoring period	From 01-September-2021 to 31-March-2023, (including both dates)	Project Representative

24	Breakdown records applicable for current monitoring period	From 01-September-2021 to 31-March-2023, (including both dates)	Project Representative
25	Training records applicable for current monitoring period	From 01-September-2021 to 31-March-2023, (including both dates)	Project Representative
26	Employment records applicable for current monitoring period	From 01-September-2021 to 31-March-2023, (including both dates)	Project Representative
27	Land Lease Document	N/A	Project Representative
28	Human rights safeguard policy by Avaada Energy Private Limited	Dated: 01-January-2019	Project Representative
29	Occupational injury/accidents record applicable for current monitoring period	From 01-September-2021 to 31-March-2023, (including both dates)	Project Representative
30	Self Declaration for no double counting	From 01-September-2021 to 31-March-2023, (including both dates)	Project Representative
31	Grievance Records applicable for current monitoring period	From 01-September-2021 to 31-March-2023, (including both dates)	Project Representative
32	Pictures of Electronic Waste Storage	N/A	Project Representative
33	CSR activities records (Medical Checkup Reports)	From 01-September-2021 to 31-March-2023, (including both dates)	

34	GPS map camera	N/A	N/A
35	Google Earth Software	N/A	N/A
36	VKU.F64W.Field Assessment Checklist_VKU.VER.196.24_VCS_2017	18-April-2024	VKU Certification Pvt. Ltd.
37	VKU.F46W. Attendance Sheet for Audit_ VKU.VER.196.24_VCS_2017	18-April-2024	VKU Certification Pvt. Ltd.
38	VKU.F24W. Audit and Sampling Plan_ VKU.VER.196.24_VCS_2017	16-April-2024	VKU Certification Pvt. Ltd.
39	Onsite Assessment photographs	18-April-2024	VKU Certification Pvt. Ltd.
40	PLF Calculation Spreadsheet	From 01-September-2021 to 31-March-2023, (including both dates)	Project Representative

2.3 Interviews

VKU team conducted the onsite assessment of project activity on 18-April-2024. The table below summarizes the project proponents' team members and stakeholders who are interviewed during the onsite assessment. The conversations have been mainly focused on the roles and responsibilities of relevant stakeholders and project personnel involved in the project, the monitoring and metering of the project, data collection, management, emergency procedures and QA/QC procedure. Interviews are conducted with local stakeholders to cross verify the information regarding project implementation and grievance resolution as mentioned in monitoring report/16/.

Table No.06: Details of personnel interview/focused group discussion with site personnel

S No.	Name & Gender	Designation	Organization	Topic
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1.	Madhumita (Female)	Assistant Consultant	Kosher Climate Private Limited	1. Responsibility for Maintaining the data records, completeness of data, and reliability of data (calibration of equipment's), QA/QC 2. O&M discussion of plant, Management Practices 3. Site management practices 4. Project Implementation and technical details of the Project like breakdown details. 5. Training requirement of the personnels.
2.	Ayantika (Female)	Assistant Consultant	Kosher Climate Private Limited	
3.	RamaKrishna YC (Male)	-	Avaada Solarise Energy Private Limited	
4.	Nirupaksha (Male)	-	Avaada Solarise Energy Private Limited	
5.	Basavaraj M (Male)	-	Avaada Solarise Energy Private Limited	

The interview topics ranged from general project features to technical details such as calibration, monitoring, data collection, emergency procedures, internal audits, non-conformance handling, training, and data archiving. The assessment combined onsite interview feedback with documentation review.

During the onsite visit, the assessment team also interviewed local stakeholders to verify the grievance resolution process as reported in the Monitoring Report/16/ (section 2.2). The team confirmed sustainable development claims and assessed the project's socio-economic impact on the community. Records provided by PP showed that the PP provided opportunities for locals to express grievances, resolving issues through stakeholder consultations. VKU 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.07: Interview at project site with local stakeholders

S No.	Name & Gender	Village	Designation	Category	Topic
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1.	Hari Krishna (Male)	Pavagada	Resident of nearby Village	Local Stakeholders	- Implementation of Project activity and its impact on the economic, social and environmental parameters around the located project activity and on the local people of the area. - The employment generation due to project activity implementation. - Salary and other facilities like safety equipment provided on site.
2.	Raju Kumar (Male)	Pavagada	Resident of nearby Village	Local Stakeholders	

2.4 Site Visits

An onsite visit is undertaken by the assessment team to the project site at Pavagada taluka, Tumkur district on 18-April-2024 in Karnataka state, India to carry out the following activities:

- A review of the operation and implementation of the registered project activity in accordance with the VCS PD/01/ and MR for the current monitoring period/16/.
- An analysis of the information flow used to generate, aggregate and reporting the monitoring parameters
- Interviews with relevant personnel to determine whether the personnel to determine whether the operational and data collection procedures are implemented in accordance with the monitoring plan in the registered VCS PD/01/
- Cross check of monitoring equipment, including checking of calibration performance and monitoring practices, to ensure its compliance with the requirements of registered VCS PD/01/, applied methodology/11/.

- Identify the quality control and quality assurance procedures to prevent, identify and rectify 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 project description and monitoring report. 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 in tables; the different columns in these tables are described below.

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.
- A clarification request (CL) is raised if information is insufficient or not clear enough to determine whether the applicable VCS requirements have been met.
 - 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, Assessment team has documented a summary of findings that include, 05 CLs and 06 CARs are raised during the verification of this project activity. Details are given under [Appendix 4](#) of this report.

2.5.1 Forward Action Requests

The project activity is undergoing periodic verification under VCS. There is any no FAR raised during the Validation/02/ or previous verification/03,04/ of the project activity, as confirmed during the desk review of registered project documents. Additionally, no FAR is raised during the current verification of the project.

2.6 Eligibility for Validation Activities

VKU Certification Private Ltd. holds accreditation for Validation as well as Verification for the relevant sectoral scope 01 and is eligible for Validation as well as Verification for this project activity. However, VKU has not undertaken any validation activities as part of this verification under current monitoring period from 01-September-2021 to 31-March-2023 (Inclusive of both dates).

3 VALIDATION FINDINGS

3.1 Methodology Deviations

There is no methodology deviation identified or requested by PP during the current monitoring period from 01-September-2021 to 31-March-2023 (including both the dates). Also, no methodology deviations have been identified during the previous verifications of the project. This is confirmed from the registered VCS validation report/02/ and previous first and second verification reports of the project activity/03,04/.

3.2 Project Description Deviations

It is found during desk review of MR for current monitoring period /16/ and verification reports of previous (1st and 2nd) consecutive verifications/03,04/ that there are 2 deviations that have been verified and approved during the previous verifications.

Deviation 1:

As a part of earlier practice of monthly generation accounting, standard practice of monthly joint meter reading was adopted and monthly net electricity units were reflected in the form of a B-Form. However as per the current provision, the B-form reflects the net Energy Billed as "Net Energy - 15% Import - Tr Loss" in kWh. There is no separate import value shown in the B-form. Therefore, during the period "Export" value itself is the net energy billed for the month. Also, as per the new practice SPRC affected an online practice of monthly energy accounting, termed as "Regional Energy Account" (REA) (starting from the year 2020). In this new practice, the project wise monthly net energy units are calculated by authority and uploaded under 'Regional Energy Account' for that month on the SRPC web site (www.srpc.kar.nic.in) to enable downloading of the monthly net energy units by respective constituents. Therefore, no separate monthly B- Forms are applicable for the project. Also, the REA accounting statement provides calculated value of net energy to be billed by PP; hence no separate export, import & transmission losses values are reflected. The net energy units are directly considered by PP for issuing the invoice.

However, this change in procedure of monthly statement generation does not have any impact on any parameter of the project; also, no impact on emission reductions calculation and applicability of the methodology. Therefore, no further change in project description is applicable. However, the reference of REA practice has been included in the relevant sections of the MR as updated information with respect to this deviation reported.

Deviation 2:

There was a change in Standby meter identified for Plot No: 22, 39 & 40A. However, this change of standby Meters does not have any impact on any parameter of the project; also, no impact on emission reductions calculation and applicability of the methodology. The main meter & Check meter are used for the generation of Monthly Statement of energy delivered to the grid.

Deviation 3 (During current monitoring period):

The geo-coordinates mentioned in the registered PD/01/ were mismatching with the actual project location and the same coordinates were consistently employed during the 1st and 2nd monitoring period. However, for the third (current) Monitoring period, the project proponent intends to rectify this discrepancy by incorporating the precise project coordinates as shown below, accurately reflecting the actual project site. However, it should be noted that this deviation does not have any impact on any parameter of the project, emission reductions calculation and applicability of the methodology thus, there is no change or deviation in terms of installed capacity, technology and specifications of this project activity.

Geo-coordinates as per registered PD	Actual Geo-coordinates
Latitude: 14° 40' 0.012" N Longitude: 75° 49' 59.988" E	Latitude: 14° 15' 59" N Longitude: 77° 27' 24" E

3.3 New Project Activity Instances in Grouped Projects

As per the registered VCS project description/01/ and monitoring report for the current monitoring period/16/, the project activity is not a grouped project. Moreover, based on the interview with the project representative/37/ during onsite assessment of the project, it is confirmed that project does not involve addition of any new project and hence it does not fall under the category of grouped project.

3.4 Baseline Reassessment

Did the project undergo baseline reassessment during the monitoring period?

☐ Yes ☒ No

Based on the desk review and onsite assessment on 18-April-2024/37/, assessment team confirms that there is no baseline reassessment that took place during this monitoring period.

4 VERIFICATION FINDINGS

4.1 Project Details

Based on desk review & onsite audit assessment team (AT) confirms that the project is implemented in accordance with the requirements outlined in registered VCS PD /01/ and the approved and validated monitoring plan/02/.

Total installed capacity of the project is 150 MW (AC). Project activity harnesses solar energy through installation of solar PV modules. The project developer “Avaada Solarise Energy Private Limited” is having a dedicated metering arrangement on his 66kV/220V line at KSPDCL SS-1 and SS-2 which is further connected to Pavagada (PGCIL grid substation) in Tumkur district (Karnataka) as shown in the project boundary diagram provided in section 4.3 of the MR. The meters are approved, tested & sealed by the State Utility and is in the sole custody of State Utility.

The frequency of calibration is once in 5 years as prescribed in the registered PD/01/. All the meters are of 0.2s accuracy class. The aggregated net monthly electricity supplied/exported by the project activity (150MW Capacity) is monitored, measured & metered continuously at the 66kV/220V KSPDCL substation 1 & substation 2 which forms the basis for the monthly energy units (i.e. REA statements). REA reports are issued by SRPC (Southern Regional Power Committee), under the Central Electricity Authority, Ministry of Power Government of India. In the absence or delay in the meter calibration appropriate guidelines will be applied appropriately to confirm the conservativeness of metering & monitored values.

The metering arrangement, accuracy class of meters, calibration frequency and apportioning approach is under control of state electricity board and project proponent (PP) does not have any control on it. PP is getting value of net electricity supplied to grid and the same is considered the monitoring parameter.

The above-mentioned information has been verified and confirmed through the registered VCS PD/01/, Validation report/02/, the last Verification report/04/, as well as through onsite interviews conducted with the site personnel/37/.

Throughout the monitoring period, no unforeseen incidents or events are identified that could significantly impact the operation of the project activity. However, the project activity has undergone some minor shutdowns for a total duration 6.78 hrs during the current monitoring period. PP has submitted the breakdown details/24/ to the VVB and same has been cross verified during the onsite assessment. The breakdown details are mentioned in the table below:

Table No. 08: Breakdown Details of the project activity during current monitoring period

Date	Plot	BD Start Time	BD End Time	Total BD Duration (Minutes)	Reason for Breakdown
10-July-2022	Plot-39	06:29	07:25	56.00	P40A feeder 601 tripped due to 150MVA power Transformer tripped at SS end, power transformer Tripped on earth fault at SS end and restored

28-July-2022	Plot-39	14:00	14:22	22.00	Plot 39 grid was down due to 220kV bay tripped on EF at SS end and restored
28-July-2022	Plot-40	14:00	14:22	22.00	Plot 40A grid was down due to 220KV bay tripped on EF at SS end and restored
31-May-2023	Plot-40	10:17	10:49	32.00	P40A feeder 601 tripped due to 150MVA power Transformer tripped at SS end, power transformer Tripped on O/C at SS end and restored
12-November-2023	Plot-40	10:38	11:13	35.00	P40A feeder 601 tripped due to Over Current Fault & Earth Fault at SS end and restored
15-February-2024	Plot-22	19:00	23:00	240.00	Feeder-4 Spark in isolator and nut bolts melted during the morning generation hours; nut bolts replaced and isolator aligned
Total hours of breakdown				6.78	

The verification process involved reviewing breakdown excel sheet/24/ provided by the project proponent (PP). This information is consistent with the details mentioned in Appendix 2 of the MR/16/. The assessment team also conducted interviews with key personnel from the PP. These interviews took place on 18-April-2024 during the onsite-audit conducted by the assessment team.

The assessment team has concluded that the breakdowns and the resulting partial shutdown of the project activity do not have a significant impact on the calculation of emission reductions (ER). The project underwent continuous operation, with only the affected parts being temporarily shut down. This approach is deemed acceptable by the assessment team and is verified to align with the methodology/11/.

Item	Evidence gathering activities, evidence checked, and assessment conclusion:				
Audit history	Table 09: Audit History				
	Audit Type	Period (inclusive of both dates)	Program	Validation/Verification	Number of years
	1 st Verification	08-Nov-2019 to 31-Oct-2020	VCS	LGAI Technological Center, S.A. (Applus+ Certification)	11 months, 24 days
	2 nd Verification	01-Nov-2020 to 31-Aug-2021	VCS	LGAI Technological Center, S.A. (Applus+ Certification)	10 months
	3 rd Verification	01-Sept-2021 to 31-Mar-2023	VCS	VKU Certification Pvt. Ltd.	01 year, 07 months

Total Verification Period	08-Nov-2019 to 31-Mar-2023	VCS	-	03 years, 04 months, 24 days
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Evidence gathering activities: keeping in line with the requirements stated in ISO 14064-3: 2019 (E) section 6.1.3/13/ and program requirements, AT performed desk review during the pre-engagement stage to confirm the duration of current monitoring period, previous monitoring periods (first and second) and the first renewable crediting period of the project activity. AT also interviewed the project proponent's representatives during onsite audit/37/ to cross verify the audit history of the project activity.

Evidence Checked: Registered VCS Project Description/01/, registered Validation report/02/, previous verification report/03,04/ and [VERRA Project Webpage](#).

Assessment Conclusion: AT concludes that audit history of project activity is accurate and acceptable. This is based on the evidences collected & requirements of ISO 14064-03 /13/& VCS standard version 4.7 /06/,

Double counting and participation under other GHG programs

Evidence gathering activities:

- Independent verification through web searching of the other registry websites (details provided in evidence checked).
- Desk Review and Onsite Audit

Evidence checked:

- Self-Declaration for No Double Counting /30/
- By checking VERRA registry website. Similar exercise is performed for CDM/GS/GCC/UCR/ICR registries with similar project title/capacity.

	The project verification team has also checked the 1. https://www.recregistryindia.nic.in/ 2. http://cdm.unfccc.int/ 3. http://www.goldstandard.org/ 4. I-REC Standard - The International REC Standard Foundation (irecstandard.org) 5. https://cri.nccf.in/ 6. International Carbon Registry - International Carbon Registry 7. GCC PROJECTS PORTAL (globalcarboncouncil.com) Assessment conclusion: Based on the evidence gathering activities and evidences checked by the assessment team it is found that this project is listed under GS ID 11220 on Gold Standard Impact Registry. However, this project is not registered in impact registry and no credits are issued for this project. Hence, it is concluded that this project activity is registered under VCS only with the project ID 2017. PP has also submitted a declaration letter /30/ to the assessment team which also confirms that there is no double counting form this project and there is no any participation under any other GHG program.
No double claiming with emissions trading programs or binding emission limits	Evidence gathering activities: a. Independent verification through web searching of the other registry websites (details provided in evidence checked). b. Desk Review and Onsite Audit Evidence checked: a. Self-Declaration for No Double Claiming /30/.

	b. By checking VERRA registry website. Similar exercise is performed for CDM/GS/GCC/UCR/ICR registries with similar project title/capacity. The project verification team has also checked the 1. https://www.recregistryindia.nic.in/ 2. http://cdm.unfccc.int/ 3. http://www.goldstandard.org/ 4. I-REC Standard - The International REC Standard Foundation (irecstandard.org) 5. https://cri.nccf.in/ 6. International Carbon Registry - International Carbon Registry 7. GCC PROJECTS PORTAL (globalcarboncouncil.com) Assessment conclusion: Based on the evidence gathering activities and evidences checked by the assessment team it is concluded that this project is listed under GS ID 11220 on Gold Standard Impact Registry. However, this project is not registered in impact registry and no credits are issued for this project. Hence, it is concluded that this project activity is registered under VCS only with the project ID 2017. PP has also submitted a declaration letter /30/ to the assessment team which also confirms that the GHG emission reductions or removals generated by this project have not been included in any emissions trading program or binding emission limit or any other mechanism that includes GHG allowance trading. Therefore, it is confirmed that project is in compliance with VCS Standard v4.7. para 3.24.3
No double claiming with other forms of environmental credit	Evidence gathering activities: same as above. Evidence checked: Same as above

	Assessment conclusion: Based on the evidence gathering activities and evidences checked by the assessment team it is found that this project activity is listed under GS4GG with GS ID 11220 while it is not registered there and no any credits are issued by the registry for this project activity. PP has also submitted a declaration letter for the same. Hence it is concluded that this project activity is registered under VCS with the project ID 2017 only. PP has also submitted a declaration letter /30/ which also confirms that the project activity has not sought, received, or is planning to receive credit from any another GHG-related environmental credit system. Therefore, it is confirmed that project is in compliance with VCS standard v4.7 para 3.24.5 /06/
Supply chain (scope 3) emissions double claiming	Evidence gathering activities: Desk Review of Registered PD /01/ its corresponding Validation report/02/, No- double counting self-declaration/30/, Onsite Audit and interviews with PP representatives. Evidence checked: Registered PD /01/ its corresponding Validation report/02/, No- double counting self-declaration/30/ Assessment conclusion: Assessment team confirms that the project proponent (Avaada Solarise Energy Private Limited) is not a buyer or seller of a product whose emission footprint is changed by project activities. PP has submitted a declaration/30/ to the VVB declaring that the product does not claim emission reductions in scope 3 inventories, which is cross verified and confirmed by assessment team.

Sustainable development contributions

Evidence gathering activities: As per the VCS Standard version 4.7/06/, section 3.17.1, it is required by the project proponent to “demonstrate that a project contributes to at least three SDGs by the end of the first monitoring period, and in each subsequent monitoring period”. During the current monitoring period of the project activity, i.e., from 01-September-2021 to 31-March-2023 (including both the dates), PP is voluntarily showing contributions to 04 SDGs. As indicated below:

SDG Indicator 4.3.1: Hours of training imparted to employees

During the current monitoring period 130.4 hours of trainings have been given to the employees under this project activity on topics such as Covid-19 preventive measure, Snake bite safety training, Emergency escape plan, etc.

SDG indicator 7.2.1: Renewable energy generated

During the current monitoring period 509,601 MWh clean energy has been generated by this project activity.

SDG indicator: 8.5.1: Number of Jobs created

During the current monitoring period 5 full time employees are hired by the project management under this project activity.

SDG indicator 8.8.1; Fatal and non-fatal occupational injuries occurred

During the current monitoring period fatal and non-fatal occupational injuries have not been observed.

SDG indicator 13.0: Tonnes of greenhouse gas emissions avoided or removed

During the current monitoring period total GHG emission reductions or removals generated are 477,413 tCO_{2e} under this project activity.

Evidence checked:

1. Training record /25/

	2. Employment record /26/ 3. ER Sheet /17/ 4. Accident Record /29/ Assessment Conclusions: Based on Evidence gathering activities and evidences checked by the assessment it is concluded that the SDGs mentioned above and in the final Monitoring report are correct and acceptable.
Additional information relevant to the project	The assessment team confirms that as per information provided in the monitoring report submitted by the PP to the VVB of 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.

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: Assessment team has performed documentation review of registered and validated project documents to assess the stakeholder identification process and to assess if there is any significant change in the stakeholder's makeup over time. Assessment team also conducted onsite interviews with PP's representatives to evaluate the same. Evidence Checked: The accuracy and comprehensiveness of the information gathered through the Stakeholder Analysis have been verified by cross-checking with interview/focussed group discussions with relevant experts and stakeholder representatives volunteered

	during the onsite audit conducted by the VVB. Onsite audit has been conducted to corroborate the findings from desk-review with the registered PD/01/ and registered and validated Validation report/02/. VVB's Conclusion: Based on the evidence gathered and verified through Stakeholder Analysis, the VVB confirmed that the key stakeholders associated with the project include: • Local people, communities, and representatives expected to be directly or indirectly affected by or interested in the project. • Local policymakers and representatives of local authorities. • Local non-governmental organizations (NGOs) and Women Groups focusing on topics relevant to the project or collaborating with communities likely to be affected by the project. The VVB's 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. The insights provided during focused discussions/37/ during onsite interviews with monitoring staff and stakeholders showed that the stakeholder identification by project proponent is acceptable and there has been no change in stakeholder makeup since validation of the project.
Legal or customary tenure/access rights	Evidence Gathering Activities: Desk review and onsite assessment Evidence Checked: As this is the 3rd consecutive verification of the project activity, VVB reviewed the initial registered/validated project documents/02/ regarding the legal rights of the Project Proponent on the land where project activity has implemented. Via focused group discussions with relevant stakeholders/37/ during onsite audit of project, VVB ensured that there is no forceful settlement or rehabilitation that occurred due to the project implementation.

	Assessment conclusion: As per the assessment by VVB, the project is built and owned by Avaada Solarise Energy Private Limited. The legal and customary rights of the solar plant during and post implementation of the project activity lies with Avaada Solarise Energy Private Limited. PP has implemented the project on leased land, for which land lease agreement/27/ has been reached between Karnataka Solar Power Development Corporation Limited (KSPDCL) and Avaada Solarise Energy Private Limited. The same has been verified during the onsite assessment of the project and found to be correct. As verified during focused discussion with relevant stakeholders/37/ during onsite inspection of project, VVB confirmed that no other stakeholders or indigenous people has the legal right on the project area prior or post construction of project activity.
Stakeholder diversity and changes over time	Evidence Gathering Activities: Assessment team conducted the documentation review of the registered and validated project documents/02/ and interviews with stakeholders to assess the inclusive and culturally appropriate nature of stakeholder consultation. Evidence Checked: VVB cross checked the validated Validation report/02/ of the project VVB's Conclusion: Based on the review of registered PD/01/, validated Validation and Verification report/02,03,04/ of the project it is concluded that the social, economic, and cultural diversity within stakeholder groups are properly identified and documented at the time of validation. stakeholder group exhibited notable diversity across social, economic and cultural dimensions. Socially, individuals from various backgrounds, including different age groups, ethnicities and socio-economic classes were present. It was ensured that women, disabled or elderly people, informal sector workers, poor communities and stakeholders with different financial capacities were represented and involved.

	The project foresees no major impact on the cultural integrity of the local communities in the project region. Additionally, by providing environmental, economic, and social benefits, the project plays a vital role in supporting local communities to continue residing in the area. According to the information provided by the PP's representatives/37/, no significant changes have been observed in the composition of each group during the monitoring period. Moreover, VVB's assessment is also based on the PP's ongoing stakeholder engagement/37/ to ensure that the project continues to align with the diverse needs and expectations of its stakeholders.
Expected changes in well-being	Evidence Gathering Activities: As per desk review with registered PD /01/, interview with stakeholders and review of monitoring report/16/, the assessment of changes in stakeholder well-being, characteristics, and ecosystem services has been conducted. Evidence Checked: Registered project documents/01/, PP's records for Ongoing communication between Project Proponent and relevant stakeholders/31/, employment records/26/, VVB's onsite interviews with relevant stakeholders and project personnel/37/, attendance records/37/. VVB's Conclusion: Based on the evidence gathered and verified, VVB concludes that the solar project activity has created positive impacts during both construction and operation phases. Project Proponent has generated employment in the near-by areas and hence, verified the economic development created by PP through employment records/26/ and attendance records of the employees/37/. The VVB has assessed the PP's records of continuous stakeholder interactions and ongoing communication/31/, attendance sheets/37/, and feedback mechanisms. Moreover, during onsite interviews with project proponent's team and stakeholders/37/ ensured that the implementation of project activity has led to an overall positive impact on the well-being of stakeholders.

Location of stakeholders	Evidence Gathering Activities: As per desk review with registered PD/01/, interview with stakeholders/37/. The location of stakeholders, local communities, indigenous peoples, customary rights holders, and areas outside the project activity that may experience impacts were identified. Evidence Checked: VVB has verified the results of PP's consultation records with local authorities and community representatives at the time of validation/01,02/, grievance records/31/. VVB's Conclusion: The project activity is located in Pavagada taluka, in Tumkur district, Karnataka, India. Based on the evidence gathered and the available document review (Refer table no. 05 of section 2.2 of this report), VVB draws the conclusion that the majority of key stakeholders include local community residing near the project area. The project land is legally leased by project proponent/27/ and therefore, there are no legal or customary tenure/access rights to territories and resources held by stakeholders, indigenous people (IPs), local communities (LCs), and customary rights holders. VVB confirms that the provided information the monitoring report/16/ regarding the location of stakeholders is in compliance with clause 3.18.1 of VCS Standard; version 4.7.
Location of resources	Evidence Gathering Activities: VVB has assessed the ownership of resources and territories associated with the project activity. Evidence Checked: Focused Group Discussion and Personnel interviews with PP & local stakeholders/37/, land lease document/27/. VVB's Conclusion: based on the Focused Group Discussion and Personnel interviews with PP & local stakeholders and the review of land lease agreement/27/, the assessment team determined that the claim is acceptable: all land and resource rights, including access and customary rights, are vested in Avaada Solarise Energy Private

	Limited. majority of key stakeholders include local community residing near the project area. The evidence gathered confirms that the project is developed without encroaching on stakeholders' territories or resources.
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4.2.2 Stakeholder Consultation and Ongoing Communication

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Ongoing consultation	Evidence Gathering Activities: Onsite Audit and Desk Review Evidence Checked: Registered VCS PD /01/ and its corresponding validation report/02/ and Grievance Register /31/ VVB's Conclusion: 1. It is concluded that provided information in section 2.1.2 of MR /16/ under column Ongoing Consultation is as per the filling guideline of VCS MR Template v4.3. 2. There is grievance register on site from which the project proponent took all appropriate measures to communicate and consult with stakeholders during the monitoring period in line with the validated plan for ongoing communication as per the registered VCS PD /01/ and its corresponding validation report /02/. 3. The project proponent has also provided the contact information including email and phone numbers to stakeholders, in case they want to contact and share their inputs/grievances. It is in compliance with the VCS standard v4.7 para 3.18.4 and 3.18.3.
Date(s) of stakeholder consultation	Evidence Gathering Activities: Onsite Audit and Desk Review Evidence Checked: Registered VCS PD /01/ and its corresponding validation report/02/ and Grievance Register/31/ VVB Conclusion: It is concluded that stakeholder consultation was conducted at 20-November-2019 during the validation as it is consistent with registered VCS PD /01/ and its corresponding

	validation report/02/ and in compliance with the VCS standard v4.7 para 3.18.4 and 3.18.3/06/
Communication of monitored results	Evidence Gathering Activities: Onsite Audit and Desk Review Evidence Checked: Registered VCS PD /01/ and its corresponding validation report/02/, Grievance Register/31/, Personal interviews and focused group discussion with the PP representatives and local stakeholder/37/. VVB Conclusion: Based on evidence gathering activities and evidences checked by the assessment team It is concluded that the monitoring results of the current monitoring period is informally conveyed by the PP to local stakeholders.
Consultation records	Evidence Gathering Activities: Onsite Audit and Desk Review Evidence Checked: Registered VCS PD /01/ and its corresponding validation report/02/ and Grievance Register/31/. VVB Conclusion: As there is no stakeholder consultation conducted during current monitoring period hence, no the process or methods used to document the outcomes of the stakeholder consultation for applicable. However, PP has placed a grievance register/31/ at project site to register any comments/grievances received form stakeholders.
Stakeholder input	Evidence Gathering Activities: Onsite Audit and Desk Review Evidence Checked: Registered VCS PD /01/ and its corresponding validation report/02/ and Grievance Register/31/ VVB Assessment: Based on the desk review of registered project documentation, it is concluded that there are no updates to the project design for current monitoring period. Moreover, all the comments received via the grievance register /31/ have been successfully resolved by the project proponent.

4.2.3 Free, Prior, and Informed Consent

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	Evidence Gathering Activities: AT reviewed the records of consultation between PP and relevant stakeholders and verified the measures taken to ensure a transparent and inclusive process for engaging stakeholders. Evidence Checked: Personal interviews and focused group discussion with the PP and site in-charge/37/ are conducted and, Registered PD /01/, registered Validation report/02/, land lease documents provided by PP/27/ are reviewed during the assessment. VB's Conclusion: The review of Registered PD /01/, registered Validation report/02/ ensured that project proponent has conducted LSC during which all the necessary information regarding the project activity was explained to the stakeholders. During the current monitoring period there are no ongoing or unresolved conflicts and the project neither exacerbate nor influence the outcomes of unresolved conflicts. Additionally, as verified by assessment team from the evidence gathered, the project land has been leased by project proponent and land sub lease agreement/27/ is signed between Karnataka Solar Power Development Corporation Limited (KSPDCL) and Avaada Solarise Energy Private Limited. The land will be handed over to the KSPDCL after the lifetime of the project. KSPDCL will have the legal ownership of the land.
Outcome of FPIC discussion	Evidence Gathering Activities: Assessment team Reviewed the Free, Prior, and Informed Consent (FPIC) process and verified the transparency agreement between the project proponent and concerned parties, including local communities (LCs). PP's claim regarding non-encroachment of land is also assessed.

	Evidence Checked: Land lease agreement/27/, Personal interviews and focused group discussion with the PP and site in-charge/37/. VVB's Conclusion: Based on the evidence gathered during the verification process, it is confirmed that result of the FPIC and stakeholder consultation is positive, with stakeholders expressing their support for the project. This is evident during the onsite focused group discussion and onsite interviews with the PP and site in-charge and other relevant stakeholders/37/. The project proponent has declared that the project has not encroached on any land, which has been found to be correct as per the land lease agreement/27/ provided by PP. The legal and customary rights of the solar plant during and post implementation of the project activity lies with Karnataka Solar Power Development Corporation Limited (KSPDCL).
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4.2.4 Grievance Redress Procedure

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Grievance received and steps taken to resolve the grievance including the outcomes of the resolution	Evidence Gathering Activities: Assessment team reviewed the records of grievance redress procedure implemented by PP at project site to address disputes with stakeholders that may arise during project planning and implementation. Evidence Checked: The evidence included the grievance records provided by PP applicable for current monitoring period and conducted onsite interviews/37/ with project personnel and relevant stakeholders to confirm the same. VVB's Conclusion: The procedures for grievance resolution, including steps to address grievances and document the outcomes are reviewed. PP has submitted the grievance records/31/ from the grievance register maintained by PP at the project site/31/. The records show a few grievances received during the current monitoring period, as summarized below:

	Grievances received	Resolution and outcome
	PP got the request to hire one security guard for site.	Site team discussed with Spider security services and appointed the security guard.
	Local villager Gunappa requested PP to clean the module and cut the grass in the nearby site.	Site team discussed with Head Office and cleared the issue.
Assessment team confirmed that the grievance redress procedure is in place and found it to be in compliance with the registered monitoring plan.		
Grievance redress procedure	To resolve the issue/ comments PP is maintaining a grievance register onsite so that the platform is easily accessible for stakeholders and they can easily provide their feedback/negative or positive inputs.	

4.2.5 Public Comments

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
No comments are received outside of the public comment period and also during the current monitoring period. During the project validation/02/ the potential benefits of the project activity has been explained to local stakeholders.	Since there are no comments received during the current monitoring period and outside of the public comment period, no actions are taken and there are no updates to project design. As a part of continuous feedback from stakeholders, PP is maintaining a grievance register for feedback collection, ensuring effective communication	Evidence Gathering Activities: Assessment team has performed the documentation review and onsite interviews with PP's representatives. Evidence Checked: Registered project documents including registered PD/01/ and validation report/02/ have been reviewed by assessment team. Supporting documents such as grievance records/31/ are also checked. WVB's Conclusion:

	and resolution of concerns.	Based on the evidences checked, it is confirmed that no comments have been received during the public comment period of the project. Moreover, it has been also confirmed during onsite interviews that no comments have been received outside the public comments period.
...		

4.2.6 Risks to Local Stakeholders and the Environment

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Risks to stakeholder participation	Evidence gathering activities: Assessment team assessed the potential risks to stakeholder participation in project activity during Desk review and onsite assessment along with measures and steps taken by PP to ensure a transparent dialogue with stakeholders are also assessed. Evidence checked: Registered VCS PD /01/, onsite interviews with relevant stakeholders /37/ Assessment conclusion: Based on the interview with stakeholders /37/ during onsite assessment of project, it is concluded by assessment team that: PP has well explained the project and its implementation to relevant stakeholders prior to the implementation of project. The participation of stakeholders is voluntary in the project activity. Women and marginalized groups' participation in the consultation process was ensured. Also, as per the registered VCS PD /01/, no natural or human-induced risk to stakeholder's participation is identified in the project activity.
Working conditions	Evidence Gathering Activities: the assessment team verified the working conditions and safety protocol in place by the project proponent for the employees working in project activity. The project's compliance with health and safety policies at work are also assessed.

	Evidence Checked: During onsite assessment, assessment team conducted interviews with relevant personnel/37/ including project staff, reviewed training records, occupational injuries records/29/ and grievance records/31/ for the project applicable for current monitoring period. Assessment Conclusion: based on the evidences gathers during the verification process, it is confirmed that: The project proponent has prioritized occupational health and safety at the workplace. Employees are getting necessary trainings/25/ on regular basis to ensure workplace safety. There are stringent safety protocols in place at the project site the provision of adequate personal protective equipment has been implemented to effectively mitigate potential risks associated with working conditions. This has been confirmed during the onsite assessment and interviews with project staff/37/. Project activity is also in line with the requirements of clause 3.19.7 of VCS Standard; version 4.7.
Safety of women and girls	Evidence gathering activities: The assessment team verified the working conditions and safety protocol in place by the project proponent for the employees working in project activity. Evidence checked: During onsite assessment, assessment team conducted interviews with relevant personnel/37/ including project staff, reviewed training records/25/. Assessment conclusion: Based on the evidence gathered, it is observed that PP offers a safe and healthy workplace for all employees, including women and girls, by maintaining stringent safety protocols and adhering to relevant workplace safety regulations. The project provides a safe and secure workplace for women and girls, fostering an environment conducive to their participation and contribution to the project's operation. However currently at site there is no women/girl employee. But the project proponent has provisions to employ women candidates and promoting gender equality, as verified from the Human Resource policy/28/ of PP's organization.

Safety of minority and marginalized groups, including children	Evidence gathering activities: Desk review and onsite assessment Evidence checked: During onsite assessment, assessment team conducted interviews with relevant personnel/37/ including project staff, verified the grievance records/31/, assessment of safety protocols followed at project site and training records/25/. Assessment conclusion: Based on the review of Registered VCS PD/01/, Registered VCS Validation report/02/, onsite inspection/37/ of the project site, it is confirmed that the project activity has no risk associated with safety of minority and marginalized groups. Grievance records/31/ for current monitoring period are also cross checked to confirm that no such issue has been raised. Relevant stakeholders have been also interviewed by assessment team/37/ during the physical inspection of project and it is concluded that project has no such risk to minority and marginalized groups in local communities in or nearby the project activity.
Pollutants (air, noise, discharges to water, generation of waste, release of hazardous materials)	Evidence gathering activities: Desk review and onsite assessment Evidence checked: Registered VCS PD/01/, Registered VCS Validation report/02/, onsite inspection/37/ Assessment conclusion: Based on the review of Registered VCS PD/01/, Registered VCS Validation report/02/, onsite inspection/37/ of the project site, it is confirmed that the project activity has replaced the process electricity generation form fossil fuels with solar power technology. It does not involve generation of any pollutant to air, discharges to water, noise and vibration, the generation of waste, and the release of hazardous materials and chemical pesticides and fertilizers as a result of project activities

4.2.7 Respect for Human Rights and Equity

4.2.7.1 Labor and Work

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Discrimination and sexual harassment	Evidence gathering activities: Desk review and onsite assessment

	Evidence checked: Registered VCS PD /01/, registered Validation report/02/ /, onsite interviews with relevant stakeholders and project personnel/37/, grievance records/31/, PP's Human Resource policy/28/. Assessment conclusion: AT has reviewed the monitoring plan and monitoring system in Registered VCS PD/01/to cross verify that there is no such activity involved in the project that causes any kind of discrimination. Grievance records/31/ submitted by PP are checked, and no incidents of discrimination or sexual harassment are found during the current monitoring period. The project's Human Resource Management Policy/28/, which promotes a respectful and inclusive work environment, has also been verified. Interviews with relevant stakeholders and project personnel/37/ confirmed that effective policies and measures are in place to prevent discrimination and sexual harassment at the project site. Based on the above-mentioned evidences and onsite interviews with relevant stakeholders and project personnel, the assessment team confirmed that effective measures are in place at the project site to prevent discrimination and sexual harassment.
Management experience	Evidence gathering activities: Desk review and onsite assessment Evidence checked: Registered VCS PD /01/, registered Validation report/02/ /, onsite interviews with relevant stakeholders and project personnel/37/ Assessment conclusion: By review of registered VCS PD/01/, onsite interviews with relevant stakeholders and project personnel/37/ AT could confirm that the project design and implementation remain stable and consistent. Further, no new entity has been involved in the project. Hence this section is not applicable.
Gender equity in labor and work	Evidence gathering activities: Desk review and onsite assessment Evidence checked: Registered VCS PD /01/, registered Validation report/02/ /, onsite interviews with relevant stakeholders and project personnel/37/, grievance records/31/, PP's Human Resource policy/28/. Assessment conclusion: AT reviewed the registered project documents/01/ and validation report/02/, confirming that the project's implementation and monitoring

	processes ensure no gender-based discrimination in labor practices. This was further supported by local stakeholder consultation conducted before project implementation/01/ /02/, where both men and women actively participated. Onsite interviews with personnel/37/ indicated that the project maintains an unbiased and equitable work environment, open to employ both men and women. The review of grievance records/31/ revealed no complaints related to gender discrimination during the current monitoring period. In conclusion, the project proponent demonstrates compliance with clause 3.19.13 of VCS Standard; version 4.7 and showcase a commitment to gender equality, providing equal opportunities for employment and involvement in the consultation process of the project.
Human trafficking, forced labor, and child labor	Evidence gathering activities: Desk review and onsite assessment Evidence checked: Registered VCS PD /01/, registered Validation report/02/ /, onsite interviews with relevant stakeholders and project personnel/37/, grievance records/31/, PP's Human Resource policy/28/, employment records/26/ Assessment conclusion: Based on the onsite assessment of project activity AT concludes that the project does not involve human trafficking, forced labor and child labor in any form. No instances of human trafficking, forced labor or child labor are identified during the monitoring period. Moreover, project requires skilled labor for the implementation and maintenance of project activity, hence no form of child labor is involved in the project. AT has also cross verified the employee records/26/ provided by PP and confirmed that project does not employ any child labor.

4.2.7.2 Human Rights

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Human rights	Evidence gathering activities: Desk review and onsite assessment

Evidence checked: Review of Registered VCS PD /01/, registered Validation report/02/ and supporting documents including Human Resource Policy and onsite interviews with relevant stakeholders and project personnel/37/.

Assessment conclusion: Based on the desk review of registered project documents/01/ that the project abides human rights outlined in national and regional regulations. The host country, India³ has ratified six out of the eight core/fundamental International Labour Organisation (ILO) Conventions. These are the Forced Labour Convention, 1930 (No. 29), Abolition of Forced Labour Convention, 1957 (No. 105), Equal Remuneration Convention, 1951 (No. 100), Discrimination (Employment and Occupation) Convention, 1958 (No. 111), Minimum Age Convention, 1973 (No. 138) and Worst Forms of Child Labour Convention, 1999 (No. 182).

Based on the onsite observation, there is no forced labour, child labour or human trafficking involved in the project activity. This is also verified with the help of Human Resource Policy/28/ provided by PP for PP's organization. It is confirmed that the project is implemented in accordance with section 3.19.11, 3.19.12, 3.19.13, 3.19.14, 3.19.15, 3.19.16, 3.19.17, 3.19.18 of VCS Standard version 4.7.

4.2.7.3 Indigenous Peoples and Cultural Heritage

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Preservation and protection of cultural heritage	Evidence gathering activities: Desk review and onsite assessment Evidence checked: Assessment team conducted desk review of registered project documents/01/ Onsite assessment of project site/37/ and interviews with relevant stakeholders and project personnel/37/ Assessment conclusion: AT concludes that the project involves the installation of 150 MW solar power plant in Pavagada Taluk, Tumkur district, in the Indian state of Karnataka, which is consistent with registered PD/01/. the project does not involve the indigenous people or any cultural heritage. This is also confirmed from the interviews with relevant stakeholders and project personnel during onsite assessment of project. Hence, it is concluded

³ https://webapps.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:11200:0::NO::P11200_COUNTRY_ID:102691

that the project does not impact/preserve/protects cultural heritage as part of project activities.

4.2.7.4 Property Rights

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Disputes over rights to territories and resources	Evidence gathering activities: AT conducted desk review of registered project documents, supporting documents. conducted personnel interviews during onsite assessment. Evidence checked: AT reviewed project PD /01/, registered Validation report/02/, previous verification reports/03/, land lease agreement/27/ provided by PP and onsite interviews with relevant stakeholders and project personnel. Assessment conclusion: As verified from the registered project documents/01/ and land lease agreement/27/ provided by Project Proponent, it is confirmed by AT that PP has leased project land. Under this land sub-lease agreement, PP got the legal ownership of land. Hence, the project site does not involve any territories or resources to which the stakeholders have customary rights or access. Additionally, all the necessary information regarding the project had been shared with relevant stakeholders during Local Stakeholder Consultation at the time of project validation/02/, which ensured that there are no ongoing or unresolved conflict. Hence, it is concluded that, in accordance with clause 3.18.8 of VCS Standard; version 4.7, the project involves no such activity that could exacerbate the conflict or influence the outcome of an unresolved dispute.
Respect for property rights	Evidence gathering activities: Assessment team conducted desk review of registered project documents, supporting documents. conducted personnel interviews during onsite assessment. Evidence checked: Assessment team conducted desk review of registered project documents, supporting documents. conducted personnel interviews during onsite assessment. Assessment conclusion: The project land is leased /27/ and as the project activity does not involve any territories or resources to which the

stakeholders have customary rights or access. The same has been confirmed during the onsite interviews with relevant stakeholders and project personnel.

4.2.7.5 Benefit Sharing

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Summary of the benefit sharing plan	As mentioned in the section 4.2.7.4 above, the legal and customary rights of the land during and post implementation of the project activity lies with Project Proponent and does not involve any territories to which the stakeholders have customary rights. Hence, in reference with clause 3.19.22, 3.19.23, 3.19.24 of VCS Standard; version 4.7, it is confirmed benefit sharing is not applicable for this project.
Benefit sharing during the monitoring period	Evidence gathering activities: Desk review and onsite audit and interviews with PP representatives Evidence checked: Registered VCS PD/01/ its corresponding validation report and interviews with PP representatives/37/ and Land records /27/ Assessment conclusion: As per the desk review and onsite assessment of the project activity/36/, assessment team confirms that land is completely owned by Avaada Solarise Energy Private Limited. The legal and customary rights of land during and post implementation of project lies with 'Avaada Solarise Energy Private Limited. Hence, this section is not applicable.

4.2.8 Ecosystem Health

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Impacts on biodiversity and ecosystems	Evidence gathering activities: Assessment team conducted desk review of registered project documents, conducted personnel interviews and focused group discussions during onsite audit of project.

	Evidence checked: Desk review of registered VCS PD /01/, registered Validation report/02/ and onsite interviews and focused group discussion with relevant stakeholders and project personnel. Assessment conclusion: Based on the document review of registered project PD /01/, registered Validation report/02/ and onsite interviews conducted with relevant stakeholders and project personnel, assessment team confirmed that the project area is not located in sensitive ecological zones, biodiversity conservation areas, and there are no rare and valuable plant and animal species. No risks to biodiversity or ecosystems are involved.
Soil degradation and soil erosion	Evidence gathering activities: Assessment team conducted desk review of registered project documents, conducted personnel interviews and focused group discussions during onsite audit of project. Evidence checked: Desk review of registered project PD /01/, registered Validation report/02/ and onsite interviews and focused group discussion with relevant stakeholders and project personnel. Assessment conclusion: There is no risk identified for the current monitoring period. The project activity does not lead to any impact on soil during its implementation phase.
Water consumption and stress	Evidence gathering activities: Review of project documentation, including site maintenance records and interviews with project personnel. Evidence checked: Review of registered project PD/01/, registered Validation report/02/, onsite inspection and interviews. Assessment conclusion: The project activity involves generation of electricity from solar power plant. It involves very minimal water consumption for panel cleaning purpose. It is also confirmed during the onsite assessment that no water stress is experienced in the location of project activity. Hence, it is concluded by the assessment team that no such risk is involved.
Usage of fertilizers	No risk identified

	Evidence gathering activities: Review of project documentation, including site maintenance records and interviews with project personnel. Evidence checked: Review of registered project PD/01/, registered Validation report/02/, onsite inspection and interviews. Assessment conclusion: The project activity involves generation of electricity from solar power plant. No risks related to the usage of fertilizers are identified in project activity. Solar installations typically do not require the use of fertilizers, and the project has not employed any fertilizers. Hence, it is concluded by the assessment team that no such risk is involved.
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4.2.8.1 Rare, Threatened, and Endangered species

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Species or habitat	Evidence gathering activities: Desk review and onsite assessment Evidence checked: Registered VCS PD/01/ and onsite assessment/36/, GPS map camera/34/, Google earth software/35/ Assessment conclusion: The project activity involves the installation and implementation of 150 MW (AC) capacity solar power plant. The plant is located in, Pavagada Taluk, Tumkur district, in the Indian state of Karnataka. The project land is a barren land, as verified from the project location geo coordinates through google earth software/35/. Additionally, it is observed during onsite assessment/37/ that project activity is located at a place which is not in or near habitats of rare, threatened or endangered species. Hence, the project does not pose a risk to these species or their habitats and the assessment for this particular aspect is not applicable.

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, this section is not applicable for this project

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

4.2.8.3 Ecosystem conversion

Item	Evidence gathering activities and evidence checked
Ecosystem conversion	Evidence gathering activities: Desk review and onsite audit Evidence checked: Registered VCS PD/01/ and onsite assessment of the project 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 project activity “Karnataka Pavagada-II Solar Project by Avaada (150 MW)” involves the monitoring of a single parameter i.e., $EG_{PJ,y}$ (Quantity of net electricity generation supplied by the project plant/unit to the grid in year y), in accordance with registered VCS PD/01/ and the monitoring plan. The value of parameter $EG_{PJ,y}$ is verified from monthly Regional Energy Account (REA) statements issued by SRPC (Southern Regional Power Committee), under the Central Electricity Authority, Ministry of Power Government of India. 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. ER sheet prepared by PP has been reviewed by assessment team thoroughly by cross checking the values of REA statement issued by SRPC (Southern Regional Power Committee), under the Central Electricity Authority, Ministry of Power Government of

India submitted by PP and found correct.

The emission reductions are purely based on the net electricity generated and exported from plant to grid. PP has provided all the sufficient data for current monitoring period. The values of the parameter $EG_{PJ,y}$ used in deriving the GHG emission reduction could be very well correlated between the data sets and ER spreadsheet/17/ provided by PP. The Net electricity supplied to the grid by the project activity has been calculated by SRPC and also published in their official website as Regional Energy Account (REA). The monthly net energy units from REA are used for monthly billing purposes.

The table below describe how the parameter $EG_{PJ,y}$ (Quantity of net electricity generation supplied by the project plant/unit to the grid in year y), (MWh) that is to be 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 11: Quantity of net electricity generation supplied by the project (Solar) plant/unit to the grid in year y

Parameter	EG _{facility,y} (Quantity of net electricity generation supplied by the project (Solar) plant/unit to the grid in year y) (MWh)	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Continuous monitoring and monthly recording.
	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 PD/01/ and monitoring methodology/11/. There is no deviation from the stated procedures or adopted methodology i.e., ACM0002 version 19/11/, in the registered monitoring plan.
	Monitoring equipment	Bidirectional electronic energy meters of accuracy class 0.2s are used. 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. The electricity

		exported is measured continuously using Main & Check meters. The details of meters and calibration details are provided in APPENDIX 1 of MR/16/.
	Is accuracy of the monitoring equipment as stated in the monitoring plan? If the monitoring plan does not specify the accuracy of the monitoring equipment, does the accuracy of the monitoring equipment comply with local/national standards, or as per the manufacturer's specification?	The accuracy of the monitoring equipment used to measure the values is 0.2s, which is as per the registered PD/01/ which is as per the norm defined in the PPA/19/. Also, the same has been verified from the energy meters installed at the site during on-site visit. The assessment team also checked the calibration records that are issued by an BESCOM (Bangalore Electricity Supply Company Limited) 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/23/ is valid for the entire range i.e., 01-September-2021 to 31-March-2023 (Inclusive of both the dates).
	Calibration frequency /interval:	The calibration frequency of the meters used for the monitoring of export, import shall be once in every five years which is validated and approved at the time of registration/23/. The assessment team confirmed the frequency during document review of

		registered PD/01/ and while interviewing /37/ the site personnel during onsite visit.
	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. The calibration frequency is in line with the monitoring plan as outlined in the registered PD/01/. The calibration process follows the guidelines outlined in Power Purchase Agreement (PPA). By following the calibration frequency as stipulated in the regulations and guidelines, the project ensures that the accuracy and reliability of the meter readings are maintained, which is essential for accurately monitoring the electricity generation and associated emission reductions
	Is the calibration of measuring equipment carried out by an accredited person or institution?	Yes the calibration is conducted by BESCO or directly under the provision of PGCIL. The calibration is conducted through NABL Accredited agencies under the direct control of the authority. This is according to the requirements specified in the Power Purchase Agreement (PPA) (document reference /19/).
	Is(are) calibration(s) valid for the whole reporting period?	Yes, the calibration frequency mentioned in PD/01/ and in the PPA/19/ for once in five years is valid for the whole reporting period i.e., 01-September-2021 to 31-March-2023 (Inclusive of both the dates) and as per the selected frequency there are no delays in the calibration. Hence deemed satisfactory to the VVB.
	Is the calibration carried out for a measuring range comparable with	Yes, the calibration of energy meter is carried out appropriately for the given operation range of voltages. The

	the range for which measurements have been carried out?	calibration frequency is once in five years. The calibration is carried out appropriately as per the registered monitoring plan/01/.
	How were the values in the monitoring report verified?	Cumulative value of Quantity of net electricity generation supplied by the project (Solar) plant/unit to the grid in year y $EG_{\text{facility},y}$ (MWh) for entire monitoring period is reported in the monitoring report/16/, and monthly values in the ER calculation sheet/17/. The monthly values have been verified by VKU's AT from the REA statements/21/ issued by and found SRPC to be consistent. Value of this parameter for the current monitoring period has been verified as 509,601 MWh. The same is outlined in the ER Sheet/17/ submitted by the PP, which has also been cross checked with REA statements/21/ issued to the PP,
	If applicable, has the reported data been cross-checked with other available data?	The monthly reported values of Quantity of net electricity generation supplied by the project (Solar) plant/unit to the grid in year y $EG_{\text{facility},y}$ (MWh) has been verified from REA statement /21/ issued to PP by SRPC (Southern Regional Power Committee), under the Central Electricity Authority, Ministry of Power, Government Of India and found to be consistent.
	Does the data management ensure correct transfer of data and reporting of	Yes, the adequate QA/QC procedures are were implemented by all the stakeholders, namely, the Grid Authority (BESCOM), the PP. The data transfer process for the said

	emission reductions and are necessary QA/QC processes in place?	parameter is as follows: The high are available online via SRPC official website. All the data stored in paper and electronic for as well. It is also found during the site visit that the data management, data transfer and QA/QC process are well implemented as per the registered monitoring plan.
Conclusion	The parameter has been monitored in accordance with the registered monitoring plan, following the prescribed measurement methods and procedures. The monitoring results are consistently recorded according to the approved frequency outlined in the plan. The emission reduction calculation for the project activity is based on the electricity supplied by the project. Given that 100% of the data has been verified, the assessment team can confirm that the values used for the emission reduction calculation are free from material errors.	

The appropriateness of default values used in the monitoring report is elaborated below:

Table No. 12: Data and parameters available at Validation (Ex-ante parameters)

Parameter	Unit	Description	Value ⁴
EF _{grid,OM,y}	tCO ₂ /MWh	Simple operating margin emission factor for Indian grid	0.9610 tCO₂/MWh is consistent with the registered VCS PD/01/. This value is calculated by taking weighted average of Simple Operating Margin of recent three years for Indian grid as per the <u>"Tool to calculate the emission factor for an electricity system, version 07"</u> as 3-year generation weighted average using data for

⁴ https://cea.nic.in/wp-content/uploads/baseline/2020/07/user_guide_ver14.pdf

			the years 2015-2016, 2016-2017 & 2017-2018. The data are obtained from “CO ₂ Baseline Database for Indian Power Sector” version 14, published by the Central Electricity Authority, Ministry of Power, Government of India
EF_{grid,BM,y}	tCO ₂ /MWh	Simple build margin emission factor for Indian grid	0.8644 tCO₂/MWh is consistent with the registered VCS PD/01/. Calculated as per <u>“Tool to calculate the emission factor for an electricity system, version 07”</u> “CO₂ Baseline Database for Indian Power Sector” version 14, published by the Central Electricity Authority, Ministry of Power, Government of India
EF_{grid,CM,y}	tCO ₂ /MWh	Combined margin emission factor for Indian grid connected power generation in year y	0.9368 tCO₂/MWh is consistent with the registered VCS PD/01/. Calculated as per <u>“Tool to calculate the emission factor for an electricity system, version 07”</u> “CO₂ Baseline Database for Indian Power Sector” version 14, published by the Central Electricity Authority, Ministry of Power, Government of India

As per the applied methodology ACM0002; Version 19.0, section 5.4 and section 5.6, for renewable energy power generation project activities the project emission is 0 and the emissions potentially arising due to activities such as power plant construction and upstream emissions from fossil fuel use (e.g. extraction, processing, transport etc.) are neglected.

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

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

Where:

BE_y	=	Baseline emissions in year y (tCO ₂ e/yr)
$EG_{Facility\ y}$	=	Quantity of net electricity generation that is produced and fed into the grid as a result of the implementation of the VCS project activity in year y (MWh/yr)
$EF_{grid,CM,y}$	=	Combined margin CO ₂ emission factor for grid connected power generation in year y calculated using the latest version of the “Tool to calculate the emission factor for an electricity system” (t CO ₂ /MWh)

The calculation for estimated emission reduction for the current monitoring period is provided below:

Table 11: Estimated emission reduction for the current monitoring period

Estimated Emission Reduction for current Monitoring period, 01-September-2021 to 31-March-2023 (Inclusive of both the days):	
Monitoring Period Start Date	01-September-2021
Monitoring Period End Date	31-March-2023
Days in Current Monitoring period	577
Annual estimated VCUs as per year over the 10 years of crediting period	319,470 (tCO ₂ e)
Estimated Emission Reduction of the current Monitoring period	= (Annual Estimated GHG emission reductions as per VCS PD/Total days in a year) *days in current monitoring period (305,870 /365) * 577 = (tCO₂e) Total ERs = 483,526 (tCO₂e)

The estimated emission reduction for the present monitoring period is 483,526 tCO₂e. However, the achieved emission reductions are 477,413 tCO₂e -1.26% lesser as compared to the estimated values in the registered 1.26% lesser as compared to the estimated values in the registered VCS PD.

PP has provided the calculation in section 5.4 of the Monitoring Report for current monitoring period/16/, which is further cross check from the ER calculation sheet/17/ which is verified by the assessment team from REA statements/21/ issued by SRPC (Southern Regional Power Committee), under the Central Electricity Authority, Ministry of Power, Government of India. The aggregated net monthly electricity supplied/exported by the project activity (150MW Capacity) is monitored, measured & metered continuously at the 66kV/220V KSPDCL substation 1 & substation 2 which forms the basis for the monthly energy units (i.e. REA from).

Hence, assessment team confirms that the calculation method and the formulae applied in calculating the baseline emission is in accordance with the applied methodology i.e., ACM0002: “Grid-connected electricity generation from renewable sources- version 19.0” /11/. Additionally, this is also in compliance with clauses 3.15.1, 3.15.2, 3.15.3, 3.15.4 of VCS Standard; Version 4.7/06/

4.4 Quality of Evidence to Determine Reductions and Removals

During the verification process, the assessment team conducted a thorough review of all relevant documents provided by the project proponents to evaluate the accuracy and quality of the submitted data. These data are essential for determining the emission reductions achieved by the project. The team carefully examined the monitoring records to ensure they are archived in accordance with the registered monitoring plan. This review 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 are identified, indicating that the project's monitoring system effectively ensures the quality of the data. The team also verified that the project has implemented appropriate quality assurance and quality control measures for its internal data as described in Table 11.

Calibration of meters:

During the verification assessment 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 are checked during the site inspection and found to be satisfactory by VKU. Details of meters are provided in below table:

Table 13: Energy Meter Details

Block 22			
RR No: KSPDCL-T1-A83 (Bay 612, Line 09) Feeder: 602	Main Meter	Check Meter	Standby Meter
S. No	LT-0830-A	LT-0837-A	16094016

Make	L&T	L&T	L&T
Accuracy Class	0.2S	0.2S	0.2s
Meter Calibration Date	17-August-2019	17-August-2019	25 Nov 2019
Due Date of Calibration (Once in 5 Years)			
Meter Replacement (if any)	NA	NA	Yes
New Meter Details:	-	-	
S. No			LT-0943-A
Make			L&T
Accuracy Class			0.2s
Calibration Date			10-Januray-2020
Due Date of Calibration (Once in 5 Years)			09-Januray-2025
RR No: KSPDCL-T1-A84 (Bay 613, Line 10) Feeder: 601	Main Meter	Check Meter	Stand by Meter
S. No	LT-0790-A	LT-0824-A	16093972
Make	L&T	L&T	L&T
Accuracy Class	0.2S	0.2S	0.2s
Calibration Date	23-August-2019	14-August-2019	25-November-2019
Due Date of Calibration (Once in 5 Years)			24- November-2024
Meter Replacement (if any)	NA	NA	Yes
New Meter Details:	-	-	
S. No			LT-0937-A
Make			L&T
Accuracy Class			0.2s
Calibration Date			10-January-2020
Due Date of Calibration (Once in 5 Years)			09-January-2025

Block 39			
RR No: KSPDCL-R2-A73 (Line 03) Feeder – 604 (SS End)	Main Meter	Check Meter	Stand by Meter
S. No	LT-0780-A	LT-0786-A	17010111
Make	L&T	L&T	L&T
Accuracy Class	0.2S	0.2S	0.2s
Calibration Date	04-November-2019	04-November-2019	04-November-2019
Due Date of Calibration (Once in 5 Years)	03-November-2024	03-November-2024	03-November-2024
Meter Replacement (if any)	NA	NA	Yes

New Meter Details:	-	-	
S. No			LT-0931-A
Make			L&T
Accuracy Class			0.2s
Calibration Date			10-January-2020
Due Date of Calibration (Once in 5 Years)			09-January-2025
RR No: KSPDCL-R2-A74 (Line 04) Feeder: 605 (SS End)	Main Meter	Check Meter	Stand by Meter
S. No	LT-0787-A	LT-0789-A	17010150
Make	L&T	L&T	L&T
Accuracy Class	0.2S	0.2S	0.2s
Calibration Date	04-November-2019	04-November-2019	04-November-2019
Due Date of Calibration (Once in 5 Years)	03-November-2024	03-November-2024	03-November-2024
Meter Replacement (if any)	NA	NA	Yes
New Meter Details:	-	-	
S. No			LT-0932-A
Make			L&T
Accuracy Class			0.2s
Calibration Date			10-January-2020
Due Date of Calibration (Once in 5 Years)			09-January-2025
Block 40A			
RR No: KSPDCL-R2-A75 (Line 05): Feeder:606 (SS End)	Main Meter	Check Meter	Stand by Meter
S. No	LT-0806-A	LT-0791-A	17010143
Make	L&T	L&T	L&T
Accuracy Class	0.2S	0.2S	0.2S
Calibration Date	18-November-2019	18-November-2019	18-November-2019
Due Date of Calibration (Once in 5 Years)	17-November-2024	17-November-2024	17-November-2024
Meter Replacement (if any)	NA	NA	Yes
New Meter Details:	-	-	
S. No			LT-0933-A
Make			L&T
Accuracy Class			0.2s
Calibration Date			10-January-2020
Due Date of Calibration (Once in 5 Years)			09-January-2025
RR No: KSPDCL-R2-A76 (Line 6) Feeder:607 (SS End)	Main Meter	Check Meter	Stand by Meter
S. No	LT-0793-A	LT-0800-A	17010123
Make	L&T	L&T	L&T
Accuracy Class	0.2S	0.2S	0.2S
Calibration Date	18-November-2019	18-November-2019	18-November-2019

Due Date of Calibration (Once in 5 Years)	17-November-2024	17-November-2024	17-November-2024
Meter Replacement (if any)	NA	NA	Yes
New Meter Details:	-	-	
S. No			LT-0935-A
Make			L&T
Accuracy Class			0.2s
Calibration Date			10-January-2020
Due Date of Calibration (Once in 5 Years)			09-January-2025

Assessment on calibration:

The assessment team has reviewed the energy meter calibration certificates/23/ to verify their calibration validity, accredited entity, accuracy class, make, and calibration date. The team confirmed that the calibration details provided in the MR/16/ are accurate. Additionally, the verification team confirmed that the energy meter calibrations are valid for the entire monitoring period from 01-September-2021 to 31-March-2023 (Inclusive of both the dates). During the onsite-audit, the verification team conducted a thorough inspection of all the energy meters and confirmed that they are functioning satisfactorily. The energy meters at the feeders are maintained and owned by DISCOM. Neither the project proponent nor the site personnel have any control over it.

As per PPA /19/provisions, the metering point is at 66kV side of 220/66kV substation (as shown in the line diagrams above), where the power from the solar project is injected and at 220 kV side of 400/220 kV substation of CTU. i.e. Power-grid. For commercial settlement, PPA proposes interconnection point or delivery point shall mean the point at 220 kV side of 400/220 kV PGCL substation of CTU.

The aggregated net monthly electricity supplied/exported by the project activity (150MW Capacity) is monitored, measured & metered continuously at the 66kV/220V KSPDCL substation 1 & substation 2 which forms the basis for the monthly energy units (i.e. REA from). REA reports are issued by SRPC (Southern Regional Power Committee), under the Central Electricity Authority, Ministry of Power, Government of India. Based on the information provided and the assessment conducted by the verification team, it can be confidently affirmed that the evidence utilized to determine the reductions and removals of greenhouse gases (GHGs) in the project activity is adequate and appropriate in terms of both quality and quantity. This confirmation aligns with the provisions outlined in section 3.15 of the VCS (Verified Carbon Standard) Standard version 4.7/06/, including clauses 3.15.1, 3.15.2, 3.15.3, and 3.15.4.

GHG Calculations:

The calculation of emission reduction has been done in accordance with the applied methodology used i.e., ACM0002 Version 19.0/11/. As per the applied methodology, the values of project emission and leakages are considered as zero for the project activity. The equation used for calculation of baseline emission is already mentioned in section 4.3 above, in this report.

Emission reductions are calculated as follows:

$$ER_y = BE_y - PE_y$$

Where,

ER_y = Emission reductions in year y (tCO₂e)

BE_y = Baseline emissions in year y (tCO₂e)

PE_y = Project emissions in year y (tCO₂e)

The project activity has generated 509,601 MWh of net electricity, resulting in 477,413 tCO₂e GHG reductions. For the current monitoring period from 01-September-2021 to 31-March-2023 (inclusive of both start and end date) there is a decrease of 1.26% total actual achieved emission reduction as compared to total ex-ante estimated emission reduction, which is because of climatic conditions and availability of sunlight, that is not under the control of Project Participant. It is to be noted that PLF is completely governed by the availability of solar radiation, which is natural phenomenon and same is beyond the control of PP, hence the assessment team has concluded the decrease in emission reduction of the project activity is deemed satisfactory and acceptable.

4.5 Non-Permanence Risk Analysis

The project “Karnataka Pavagada-II Solar Project by Avaada (150 MW)” does not fall under the category of AFOLU project. Hence, non-permanence risk is not applicable for this project activity.

5 VERIFICATION OPINION

5.1 Verification Summary

VKU Certification Pvt. Ltd. (referred to as VKU) declares that it conducted the third verification of the project activity “Karnataka Pavagada II Solar Power Project by Avaada (150 MW)”, VCS Registry Project ID 2017, for the monitoring period 01-September-2021 to 31-March-2023 (both dates included). The verification has been conducted with regard to the relevant requirements for VCS activities. The project emission reductions of the “Karnataka Pavagada II Solar Power Project by Avaada (150 MW)” amounts to 477,243 tCO₂e. The reported reductions have been assessed in accordance with the relevant requirements outlined in the VCS Standard, version 4.7/06/.

The project proponent of the project “Karnataka Pavagada II Solar Power Project by Avaada (150 MW)” is responsible for:

- The preparation of greenhouse 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 PD/01/.
- 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 4.7/06/ and GHG program applied, on the reported greenhouse gas emission reductions from the project.

Based on documented evidence and confirmed by an onsite assessment, VKU’s assessment team confirms that:

- The project has been implemented and operated as per the registered VCS PD version 02.1 dated 21-December-2019/01/.
- The monitoring report and other supporting documents provided are complete and verifiable and in accordance with the applicable VCS standard version 4.7 requirements/06/.

VKU Certification is accredited by International Accreditation Forum accreditation body hence, VKU concludes that verification of the GHG statement of given project “Karnataka Pavagada II Solar Power Project by Avaada (150 MW)” has been conducted in accordance with ISO 14064-3:2019.

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 04, dated 22-October-2024 Emission Reduction Sheet 03, dated 24-July-2024	01-September-2021 to 31-March-2023 (Inclusive of both the days)	477,413 tCO₂e	The GHG emission reductions are calculated on the basis of approved methodology, ACM0002/11/ and the monitoring plan included in the registered VCS PD/01/.
Hence VKU is able to certify that the emission reduction from the project during the current monitoring period 01-September-2021 to 31-March-2023 (Inclusive of both the days) amounts to 477,413 tCO₂e assessed in line with the applicable VCS requirements set out in section 3.15 of VCS Standard version 4.7/06/ The VVB hereby issues a resolutely positive and unmodified opinion carefully drafted in strict accordance with ISO 14064-3:2019, /13/ Section 09, and the precise provisions of Clause				

9.7.1.6 & 9.7.2 of ISO 14065:2020. /13/ This opinion stands in full alignment with the exacting requirements delineated in ISO/IEC 17029:2019, Section 9.7/13/.

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 Project Proponent (PP), comprehensively presented in Table 04 of this report.

Verification period: From 01-September-2021 to 31-March-2023 (including 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-Sep-2021 to 31-Dec-2021	94,040	0	0	94,040	N/A	94,040
01-Jan-2022 to 31-Dec-2022	319,770	0	0	319,770	N/A	319,770
01-Jan-2023 to 31-Mar-2023	95,791	0	0	95,791	N/A	95,791
Total	477,413	0	0	477,413	N/A	477,413

5.3 Ex-ante vs Ex-post ERR Comparison

Vintage period	Ex-ante estimated reductions/removals	Achieved reductions/removals	Percent difference	Explanation for the difference
01-Sep-2021 to 31-Dec-2021	102,236	88,100	-13.83%	The achieved GHG emissions are -1.26% lesser as compared to the estimated values in the registered VCS PD. The generation of electricity depends upon many other climatic conditions, and the availability of sunlight is not within the control of the Project
01-Jan-2022 to 31-Dec-2022	305,870	299,573	-2.06%	
01-Jan-2023 to 31-Mar-2023	75,420	89,740	+18.99%	
Total	483,526	477,413	-1.26%	

				participant. The Plant Load Factor (PLF) is entirely dependent on the availability of solar radiation, a natural phenomenon beyond the control of the Project Proponent (PP). Therefore, the assessment team confirm that the decrease in emission reductions for the project activity for current MP is justified and acceptable.
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APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION

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

APPENDIX 2: ABBREVIATIONS

Abbreviations	Full texts
BE	Baseline Emissions
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CDM M&P	Modalities and Procedures CDM
CER(s)	Certified Emission Reduction(s)
CH ₄	Methane
CL	Clarification Request
CO ₂	Carbon dioxide
CO ₂ e	Carbon dioxide equivalent
DNA	Designated National Authority
DOE	Designated Operational Entity
EB	Executive Board
EF	Emission Factor
ER	Emission Reductions
FAR	Forward Action Request
GHG(s)	Greenhouse gas(es)
GPS	Global Positioning System
GS	Gold Standard
GWP	Global Warming Potential
IPCC	Intergovernmental Panel on Climate Change
KV	kilovolts
KW	Kilowatt
MoV	Means of Verification
MR	Monitoring Report
MW	Megawatt
NGO	Non-governmental Organization
ODA	Official Development Assistance
PDD	Project Design Document
PE	Project Emission
PPA	Power Purchase Agreement
PP(s)	Project Proponent(s)
QA/QC	Quality assurance & Quality control
Ref.	Document Reference
SECI	Solar Energy Corporation of India
SLDC	State Load Dispatch Centre
SS(s)	Sectoral Scope(s)

TA(s)	Technical Area(s)
TE(s)	Technical Expert(s)
UNFCCC	United Nations Framework Convention on Climate Change
VCS	Verified Carbon Standard
VCU	Verified Carbon Unit
VKU	VKU Certification Ltd.
VVS	Validation and Verification Standard
VVB	Validation and verification body
Wp	Watts peak

APPENDIX 3: COMPETENCE STATEMENTS

Team Leader: Shailendra Kewat



VKU.F50W. Competence Statement

COMPETENCE STATEMENT

Name	Shailendra Kewat
Nationality	Indian
Countries of Experience	India, Turkey, Indonesia, Singapore, Myanmar, Thailand, Vietnam, South Africa, Sri Lanka, Nepal
Educational Qualification	B.Sc. (Chemistry) M.Sc. (Applied Chemistry) M.Phil. (Energy and Environment)
Year of Experience	14 Years +
Area of Expertise	Climate Change & Environment
Eligible Sectoral Scope	SS 1 – TA 1.1 - Thermal energy generation from fossil fuels as well as thermal electricity from solar SS 1 – TA 1.2 - Renewables SS 3 – TA 3.1 – Energy Demand SS 5 – TA 5.1 – Chemical Process Industries SS 11 – TA 11.1 – Emissions of fluorinated gases SS 12 – TA 12.1 – Chemical Industry SS 13 – TA 13.1 – Solid waste and wastewater SS 13 – TA 13.2 – Manure & Biogas SS 15 – TA 15.1 – Agriculture SS 15 – TA 15.2 – Animal Waste Management 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 (Country Wise)	YES
TA Expert (1.1, 1.2, 3.1, 5.1, 11.1, 12.1, 13.1, 13.2, 15.1, 15.2)	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: Anand Kumar



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: Megha Modi



Certification Pvt. Ltd.

VKU.F50W. Competence Statement

COMPETENCE STATEMENT

Name	Megha Modi
Nationality	Indian
Countries of Experience	India
Education Qualification	B.Sc. Biotechnology (Hons) M.Sc. Biotechnology
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	02/09/2023
Approved by	Vivek Kumar Ahirwar (Technical Manager)	Date	02/09/2023

Technical Reviewer: Sunil Kathuria



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

APPENDIX 4: AUDIT FINDINGS

Finding No. 1		Date: 06-May-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 3.5.5 of VCS Standard; Version 4.7 Para 51 of August 2023 Overview of VCS Program Updates and Effective Dates		
Non-Conformity		
PP has not used the latest version of Monitoring Report Template for current monitoring period from 01-September-2021 to 31-March-2023 (Inclusive of both dates).		
Evidence		
Monitoring report; Version 01, dated 20-February-2024 submitted by PP		
1st Response from PP		Date: 11-June-2024
The Monitoring report has been updated to the recent version 4.3		
Documents provided by PP for review		
Updated Monitoring Report		
1st Review by Assessment Team		Date: 15-July-2024

PP has submitted the Monitoring Report: Version 01, dated 11-June-2024 in the latest version (i.e., 4.3). This is accepted and the finding is closed.

Hence, Finding 01 is closed.

Finding No. 2	Date: 06-May-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 20-February-2024.	
Evidence PP has not provided supporting documents to verify - • The commissioning of project activity • Ownership of project activity • Calibration of energy meters • Net supply of electricity to Banalore Electricity Supply Company Limited (BESCOM) • Power Purchase Agreement between PP and BESCOM • Operation and Maintenance activity at project implementation site • Technical specifications of SPVs, Inverters, transformers etc. • Single Line Diagram of project site • Ongoing communication with local stakeholders • Breakdowns	

That 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: 11-June-2024
- Commissioning certificate of the project activity has been submitted as evidence for the commissioning date of the project activity. - Ownership of the project activity can be verified with the documents such as commissioning certificate and Power Purchase Agreement. - The recent Calibration certificates are submitted. - Net supply of electricity can be verified with the submitted REA Statements for every month for the current monitoring period. - Power Purchase Agreement has been submitted. - The structure of the Operation and Maintenance activities at project implementation site has been incorporated in section 4.3. - Technical specifications of equipment are added in the section 3.1 of the Monitoring report and the evidence has been submitted. - Single line diagram is incorporated in the section 4.3 of the monitoring report. - Grievance register is submitted to support the ongoing communication with local stakeholder. - There was no major breakdown during the current monitoring period. - The declaration by the project owner stating that non-participation in other emission trading schemes and no double counting of emission reductions has been submitted.	
Documents provided by PP for review	
Commissioning certificate, PPA, Calibration certificate, REA statements Grievance register, Declaration on double counting Updated MR	
1st Review by Assessment Team	Date: 15-July-2024
PP has provided the following documents to the assessment team: - Commissioning certificate, - PPA, - REA statements - Grievance register, - Declaration on double counting - Updated MR However, some non-conformities are found regarding the supporting documents:	

1. PP has provided accuracy test report for energy meters. Installation/Calibration reports for all installed energy meters are still not found. Moreover, PP has also not submitted Meter replacement reports for replaced energy meters. (Open) 2. PP has not provided the invoices applicable for current monitoring period to cross verify the sale of electricity. (Open) 3. The evidence of grievance register provided shows only the cover page, PP has not submitted the grievance records for entire monitoring period from 01-Sept-2021 to 31-Mar-2023, including both dates. (Open) 4. PP has not provided technical specifications to cross verify the technical details provided in Monitoring report. (Open) 5. Single Line Diagram of the project activity not provided. (Open)	
2nd Response from PP	Date: 24-July-2024
1. All the meters have been tested for its accuracy and PP observed all the errors within the permissible limits. Hence, the meter accuracy test report can be the valid source. Only the standby meters have been replaced in the previous monitoring reports and the calibration records of the replaced meters have been submitted to VVB. 2. The sample monthly invoices have been provided for the current monitoring period to cross verify the tariff. 3. The grievance register for the current monitoring period has been submitted now. 4. The technical specifications of the solar panel, inverter and transformer has been submitted now. 5. The single line diagram of the project has been provided in the section 4.3 of MR.	
Documents provided by PP for review	
Monthly invoices Calibration records of the energy meters Technical specifications of equipment Grievance register	
2nd Review by Assessment Team	Date: 25-August-2024
1. Assessment team confirms that standby meters have been replaced, which is verified from the previous registered verification report. PP has also submitted the calibration records of replaced energy meters. Hence, this is accepted and closed. 2. PP has provided the sample copies of monthly invoices to cross verify the sale of electricity. Hence, this is accepted and closed. 3. PP has submitted the grievance register placed at the project site to establish ongoing communication with stakeholders. Hence, this is accepted and closed by assessment team.	

4. PP has submitted the technical specifications for project equipment including solar modules, inverter, transformer. The technical details of project equipment provided in the MR are consistent with technical specifications. Hence, this is accepted and closed.

5. PP has provided the single line diagram of the project activity in the monitoring report. The same has been verified during the onsite assessment. Hence, this is accepted and closed.

Hence, Finding 02 is closed.

Finding No. 3		Date: 06-May-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 2.2.1 (Principles: Consistency) and 3.17.1 of VCS Standard; Version 4.7		
Non-Conformity		
Supporting documents for contractual employment (Employment Record) does not match with the details provided in the MR.		
Evidence		
Employment Record submitted by PP and SDG Target 8.5 of Table 1' in section 1.12 of the MR; Version 01, dated 20-February-2024		
1 st Response from PP		Date:11-June-2024
The details of only the opportunities provided under permanent employment have been provided in the SDG contributions of the monitoring report for the current monitoring period.		

Documents provided by PP for review	
Updated Monitoring report	
1st Review by Assessment Team	Date: 15-July-2024
PP has not provided the employees record (permanent and temporary) working at project site for the current monitoring period. (Open)	
2nd Response from PP	Date: 24-July-2024
The list of permanent employees working at the project site has been provided. The attendance sheet has also been submitted.	
Documents provided by PP for review	
Employee list	
Attendance sheet	
2nd Review by Assessment Team	Date: 25-August-2024
It is confirmed by the assessment team that the project proponent has provided the employment records/list of permanent employees working in the project. PP has also submitted the attendance records applicable for current monitoring period. The records are found to be correct and acceptable. Hence, Finding 03 is closed.	

Finding No. 4	Date: 06-May-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	
Section 3.1 of VCS MR Template; Version 4.3	
Non-Conformity	
PP has not mentioned the total number of SPVs as per the actual implementation at project site in section 3.1 of Monitoring Report; Version 01, dated 20-February-2024.	
Evidence	
Section 3.1 of Monitoring Report; Version 01, dated 20-February-2024	
1st Response from PP	Date: 11-June-2024
Total number of modules as per the actual implementation of the project is updated in the section 3.1.	
Documents provided by PP for review	
Updated MR	
1st Review by Assessment Team	Date: 15-July-2024
PP has incorporated the total number of modules installed at project site in Section 3.1 of updated Monitoring Report; Version 01 dated 11-June-2024. Hence, this is accepted and closed.	
Hence, Finding 04 is closed.	

Finding No. 5	Date: 06-May-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	
Section 1.12 of VCS MR Template; Version 4.3	
Clause 3.17.1 and 3.26.3 of VCS Standard; Version 4.7	
Non-Conformity	
PP has not mentioned complete information regarding SDG contributions for the project life time in 'Table 1' in section 1.12 of the MR; Version 01, dated 20-February-2024.	
Evidence	
Table 1' in section 1.12 of the MR; Version 01, dated 20-February-2024	
1st Response from PP	Date: 11-June-2024
The SDG contributions over the lifetime have been updated in the monitoring report.	
Documents provided by PP for review	
Updated Monitoring report	
1st Review by Assessment Team	Date: 15-July-2024
PP has incorporated the information regarding SDG Contributions for project life time in 'Table 1' in section 1.12 of the MR; Version 01, dated 11-June-2024.	
Hence, Finding 05 is closed.	

Finding No. 6	Date: 06-May-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	
Section 3.15 of VCS Standard; Version 4.7	
Non-Conformity	
The reason behind use of factor '0.2%' in emission reduction calculation is not clear.	
Evidence	
Emission reduction calculation spreadsheet, 'General details', cell F9, F25, F26.	
1st Response from PP	Date: 11-June-2024
It was a typo error and the same has been corrected in the submitted ER.	
Documents provided by PP for review	
Updated ER Sheet	
1st Review by Assessment Team	Date: 15-July-2024
PP has corrected the typo error in the ER sheet.	
Hence, Finding 06 is closed.	

Finding No. 7 (Round 02)	Date: 15-July-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	
Section 3.15 of VCS Standard; Version 4.7	
Non-Conformity	
1. Format of date and font is not consistent throughout the MR. 2. PP has not used the correct file name for monitoring report. 3. PP has not updated the version of revised Monitoring report. 4. PP has used futuristic sentences throughout the MR. Section 1.1 5. PP has incorrectly mentioned the energy source for project activity. 6. PP has not mentioned the block number for two phases out of three in the summary description. 7. Estimated value for 10 years of 1st C.P. is not correctly mentioned in summary description as per registered PD; Version 02.1 dated 21-December-2019. Section 1.2 8. Name of the VVB who conducted validation of project activity is incorrectly mentioned in audit history table of MR. Section 1.7 9. Version of referred VCS Standard is incorrectly mentioned in Section 1.7. Section 1.8 10. The geo-coordinates provided in Section 1.8 are not consistent with registered VCS PD Version 02.1 dated 21-December-2019. Section 1.12 11. PP has not included the number of SDG indicator for all SDG targets in table 1 of Section 1.12. Section 3.1 12. PP has not correctly mentioned the estimated ERs in Section 3.1. The value of electricity is also not correctly mentioned. Section 4.3 13. PP has not mentioned the relevant clause of methodology mentioned in Section 4.3. Section 5.1 Unit of combined margin emission factor is not correctly mentioned in Section 5.1.	
Evidence	

MR; Version 01 dated 11-June-2024	
1st Response from PP	Date: 24-July-2024
1. The date format and font has been updated as per the VCS template guidelines. 2. The file name has been corrected as per the VCS guidelines. 3. The version number of the document has been updated. 4. The sentences have been corrected throughout the monitoring report wherever required. 5. The project activity is based on the solar energy source and it has been corrected in the MR. 6. The block numbers 22 and 40A has been provided in the description of the monitoring report. 7. As per the registered PD, the estimated value for 10 years of first crediting period is 3,058,709 tCO₂e and the same has been updated. 8. The name of the VVB has been corrected in the section 1.2 of the monitoring report. 9. The applied VCS standard version 4.7 has been corrected throughout the monitoring report. 10. The geo-coordinates given in the MR is as per the actual project location. 11. The SDG indicators has been provided in the table for all the applicable SDGs. 12. The estimated ER has been corrected now. The value of net electricity 326,493 MWh/ year has been updated now. 13. The applicable paragraph numbers of the methodology have been included in the MR. 14. The unit for the combined margin (tCO₂e/MWh) has been updated in the MR.	
Documents provided by PP for review	
Updated MR and ER sheets.	
1st Review by Assessment Team	Date: 25-August-2024
1. The date format has been updated by PP in the revised MR; version 03 dated 24-July-2024. The formatting is consistent with VCS MR Template; version 4.3 throughout the monitoring report. Hence, this is accepted and closed. 2. Assessment team confirms that the File name is changed in revised MR; version 03 dated 24-July-2024 and it is consistent with MR template; version 4.3. Hence, it is accepted and closed. 3. PP has updated the version of the revised MR; version 03 dated 24-July-2024 and it is correct. Hence, it is accepted and closed. 4. Futuristic sentences have been corrected throughout the revised Monitoring Report; version 03 dated 24-July-2024. Hence, this is accepted and closed. Section 1.1 5. PP has corrected the typo error in section 1.1 of MR and corrected the energy source for project activity as solar energy in the revised MR; version 03 dated 24-July-2024. Hence, this is accepted and closed. 6. PP has updated the section 1.1 of revised MR and mentioned the block numbers 22 and 40A in the description of the monitoring report. The summary description is now complete and consistent with registered PD and with onsite observation by assessment team. Hence, this is accepted and closed. 7. PP has corrected the value of estimated ERs for 10 years of 1st crediting period in the summary description in section 1.1 of revised MR. It is consistent registered PD and registered validation report of the project. Hence, this is accepted and closed. Section 1.2 8. PP has corrected the name of VVB who conducted the project validation in the audit history table of MR in section 1.2. It is consistent with the registered validation report. Hence, this is accepted and closed.	

Section 1.7

9. The version of VCS standard referred is corrected in the revised MR. PP has referred the latest version of VCS Standard, i.e., 4.7. Hence, this is accepted and closed.

Section 1.8

10. The geo-coordinates provided in the monitoring report are now consistent with the actual project location and actual project scenario. The coordinates have been verified from the google earth software and found to be correct. Hence, this is accepted and closed.

Section 1.12

11. PP has updated the SDG table in section 1.12 of revised MR. the SDG indicators have been added for all SDGs. Assessment team confirms that the SDG indicators mentioned are correct as per “Global indicator framework for the Sustainable Development Goals and targets of the 2030 Agenda for Sustainable Development”. Hence, this is accepted and closed.

Section 3.1

12. PP has corrected the values for estimated ERs and electricity generation in section 3.1 of revised MR. It is consistent with registered PD and validation report. Hence, it is accepted and closed.

Section 4.3

13. PP has incorporated the relevant clause of applied methodology ACM0002, v19.0 in section 4.3 of the monitoring report. It is correct as per the methodology. Hence, this is accepted and closed.

Section 5.1

14. PP has corrected the unit of combined margin emission factor in section 5.1 of the MR. It is consistent with applied methodology and Tool to calculate the emission factor for an electricity system. Hence, this is accepted and closed.

Hence, finding 07 is closed.

Finding No. 8 (Round 02)	Date: 15-July-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	
Section 3.15 of VCS Standard; Version 4.7	
Non-Conformity	
Section 2.1.1 1. PP has not demonstrated the social, economic and cultural diversity within stakeholder groups, as per MR template filling guidelines. 2. PP has not clarified how project electricity is supplying electricity to nearby areas. Section 2.1.2: 3. PP has not clarified the procedure of recording grievances received via phone or email. 4. PP has not demonstrated how the monitoring results were communicated with relevant stakeholders in timely manner, as per VCS MR template filling guidelines and clause 3.18.6 of VCS Standard v4.7. 5. The evidence of grievance register provided shows only the cover page, PP has not submitted the grievance records for entire monitoring period from 01-Sept-2021 to 31-Mar-2023, including both dates. Section 2.1.4: 6. PP has not clearly demonstrated the grievance redress procedure and how it meets the requirement of clause 3.18.4 of VCS standard; v4.7. Section 2.1.5: 7. PP needs to provide clarification regarding the comments received during public comment period and whether any comments were received outside public comments period. Section 2.3.2 8. It is not clear. how the project continues to recognize, respect, and promote the protection of the rights of IPs, LCs, and customary rights holders in line with applicable international human rights law, and the United Nations Declaration on the Rights of Indigenous Peoples and ILO Convention 169 on Indigenous and Tribals. Section 2.4: 9. PP has not clarified water conservation measures adopted in project activity. PP has also not clarified how soil is not impacted during implementation of solar plant. Section 5.4: 10. PP has not clarified how wind speed is affecting the electricity generation in the project activity.	
Evidence	
MR; Version 01 dated 11-June-2024	
1st Response from PP	Date: 24-July-2024

1. The section 2.1.1 has been updated inline with the guidelines of the monitoring report. 2. The electricity is being supplied to the grid through the nearby substation as per PPA and the sentence has been updated in the monitoring report. 3. PP has provided the email and phone numbers to the stakeholders to receive any grievance through it and PP haven't received any through it for this monitoring period. In the case of any grievance received, the same will be included in the grievance register being maintained at the site by the site team. 4. The ongoing communication happened during the current monitoring period is that the stakeholders were provided with the contact numbers and mail id for the queries and comments. PP also maintained the grievance register at the site. The grievances received has been addressed and resolved by PP. 5. The grievance register has now been submitted. 6. The grievances received for this monitoring period has been resolved and it has now included in the section 2.1.4 of MR. 7. During the public comment period and outside the public comment period, PP received no comments from the stakeholders. 8. The section has been updated now with the relevant laws. 9. The water conservation measures include the minimal water consumption for the panel cleaning purpose by reducing the frequency of cleaning of modules whenever required. There is no effect on the soil where the project activity is located during the current monitoring period. 10. It is a typo error and the same has been removed now.	
Documents provided by PP for review	
Grievance register	
Updated MR and ER sheet.	
1st Review by Assessment Team	Date: 25-August-2024
Section 2.1.1 1. PP has described the social, economic and cultural diversity within stakeholder groups in the project. It is consistent with registered PD and validation report of the project. The section is in accordance with MR template filling guidelines. Hence, this Hence, it is accepted and closed. 2. PP has clarified that the electricity is being supplied to the grid via nearby substation. It is verified from the Power Purchase Agreement. Hence, this is accepted and closed.	
Section 2.1.2: 3. The project proponent has clarified the procedure of recording grievances in the project. The email and phone numbers of the PP have been provided to stakeholders to share their grievances. PP has also clarified that no grievances have been received through email or phone number. The same has been updated in the revised monitoring report. This is aligned with onsite interviews with concerned personnel. Hence, this is accepted and closed 4. PP has clarified that a grievance register is maintained at project site for the stakeholder in the project to record their grievances. Moreover, the contact details of PP has been shared with stakeholders to establish ongoing communication between project proponent and stakeholders. The same has been updated in the revised monitoring report. This is aligned with onsite interviews with concerned personnel. Hence, this is accepted and closed. 5. PP has submitted the grievance records for the project activity. It is found to be in compliance with requirements of clause 3.18.4 of VCS standard; version 4.7. hence, this is accepted and closed.	

Section 2.1.4

6. Assessment team confirms that the grievance redress procedure followed at project site include the recording of grievances in the grievance register and the subsequent resolution of grievances by concerned personnel. PP has submitted the grievance register with record of grievances received during current monitoring period. The section is updated in the revised MR and it is now consistent with the requirement of clause 3.18.4 of VCS standard; v4.7. Hence, this is accepted and closed.

Section 2.1.5

7. PP has clarified that no comments were received during and outside the Public Comment Period. The same has been updated in the revised MR. It is consistent with VCS MR template; version 4.3. Hence, this is accepted and closed.

Section 2.3.2

8. PP has clarified that PP has put emphasis on aligning the organizational practices with the human rights outlined in national and regional regulations. PP has provided the reference link for national and international regulations followed in the revised MR. The section is found to be correct and consistent with MR template filling guidelines and VCS standard; version 4.7 requirements. Hence, this is accepted and closed.

Section 2.4

9. PP has clarified that the project activity involves very minimal water consumption panel cleaning purpose. The same has been confirmed during the onsite interviews of the project with concerned personnel. Hence, this is accepted and closed.

Section 5.4

10. PP has clarified that there was a type error regarding the wind speed in section 5.4 of MR. The typo error has been corrected. Hence, it is accepted and closed.

Hence, Finding 08 is closed.

Finding No. 9 (Round 02)	Date: 15-July-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	

Section 3.15 of VCS Standard; Version 4.7	
Non-Conformity	
PP has not provided the following supporting evidences: Section 1.11.3 1. Evidence to support the claim that the project activity does not affect the emissions footprint of any product or goods/services that are part of supply chain. Section 1.12 2. Evidence to verify the number of employees (Male/female, permanent/temporary) working at project site during current monitoring period. PP also needs to provide evidence for local residents (men and women recruited for project work) Section 2.1.1 3. Evidence for legal ownership of land where project activity is implemented Section 2.2 4. Evidence for protocols implemented by PP aimed at safeguarding women, children and other marginal or vulnerable groups, policies for Non-Discrimination and sexual harassment Section 2.3.1 5. Evidence to verify that project does not use victims of human trafficking, forced labour and child labour. Section 5.4 6. Month-wise PLF calculation sheet for entire monitoring period.	
Evidence	
MR; Version 01 dated 11-June-2024	
1st Response from PP	Date: 24-July-2024
1. The declaration signed by PP has been submitted now as the evidence that the project activity does not affect the emissions footprint of any product or goods/services that are part of supply chain. 2. The list of employees has been submitted to verify the number of employees (male/ female, permanent/temporary). The attendance sheet has also been submitted. 3. Karnataka Solar Power Development Corporation Limited (KSPDCL) has the ownership of land rights since the land comes under the Land Sub Lease Agreement (LSLA). The supporting evidence has been submitted. 4. PP has implemented the AVAADA Human Resources Management Services Policy and it's one of the main objectives is safeguarding women, children and other marginal or vulnerable groups, policies for Non-Discrimination and sexual harassment	

5. PP has implemented the AVAADA Human Resources Management Services Policy. PP made sure that project does not use victims of human trafficking, forced labour and child labour. 6. The PLF calculation sheet based on year-wise has been submitted.	
Documents provided by PP for review	
List of employees Land sub-lease agreement AVAADA Human Resources Management Services Policy PLF calculation sheet	
1st Review by Assessment Team	Date: 25-August-2024
Section 1.11.3 1. PP has provided a declaration signed which states that the project activities does not affect the emissions footprint of any product(s) (goods or services) that are part of a supply chain. Hence, this is accepted and closed. Section 1.12 2. Assessment team confirms that PP has submitted the list of employees verify the number of employees (male/ female, permanent/temporary) in the project activity and the attendance sheet applicable for current monitoring period. Hence, this is accepted and closed. Section 2.1.1 3. PP has clarified that the land for project activity has been leased and PP has also submitted the land lease agreement for the same. Hence, it is accepted and closed. Section 2.2 4. PP has submitted a Human Resource Policy with specifies that the organization's objective is not to discriminate against any employee or job applicant because of his or her race, colour, religion, national origin, sex, orientation, physical or mental disability, or age. The evidence is deemed satisfactory by the assessment team. Hence, this is accepted and closed. Section 2.3.1 5. PP has submitted The Avaada Human Resource Management Services Policy as evidence to support that the project does not use victims of human trafficking, forced labour and child labour. The same was also verified during the onsite assessment of the project. The evidence is deemed satisfactory by the assessment team. Hence, this is accepted and closed. Section 5.4 6. Assessment team confirms that PP has submitted year-wise PLF calculation sheet for the current monitoring period. The PLF calculation is found to be correct. Hence, this is accepted and closed. Hence, Finding 09 is closed.	

Finding No. 10 (Round 02)		Date: 15-July-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		
Section 3.15 of VCS Standard; Version 4.7		
Non-Conformity		
The unit of emission factor is not correctly mentioned in the ER sheet (Sheet: Emission Generation). Also, PP needs to round down the values of net electricity generation wherever applicable in the ER calculation spreadsheet.		
Evidence		
Emission reduction calculation spreadsheet, Version 02, dated 11-June-2024		
1st Response from PP		Date: 24-July-2024
The unit tCO ₂ e/MWh has been updated now. The net electricity generation values have been rounded down in the ER sheet and updated in the MR.		
Documents provided by PP for review		
Updated MR and ER sheet.		
1st Review by Assessment Team		Date: 25-August-2024
PP has provided the revised Emission Reduction Calculation spreadsheet. the unit of emission factor is corrected in the reviser ER sheet. The values of net electricity generation has also been rounded down and found to be correct and consistent with REA statements.		

Hence, Finding 10 is closed.

Finding No. 11 (Technical review)	Date: 21-October-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	
1. Clause 3.5.5 of VCS Standard; Version 4.7 and 2. VCS MR template Guideline; Version 4.3	
Non-Conformity	
1. The total verification period resulting from all previous verification periods are not shown in the Audit history table in section 1.2 of MR. 2. The contribution over project lifetime in Table 1 under section 1.12 for SDGs claimed under the current monitoring period does not show contribution of each previous monitoring period separately. 3. The quantification of break down Hrs. is not shown in section 3.1 of the MR.	
Evidence	
Monitoring report; Version 03 dated 24-July-2024	
1st Response from PP	Date: 22-October-2024
1. The totalling of all the previous Monitoring periods including the current monitoring period i.e., from 08-November-2019 to 31-March-2023 has been provided in the Section 1.2. Audit history of the Monitoring report. 2. The breakup of project contribution in SDGs for all previous monitoring periods including the current monitoring period has now been provided in the column - Contributions over project lifetime Table 1 under section 1.12.	

3. The total period of major breakdown which were occurred during this monitoring period is quantified to be 6.78 hours. It has been included in the section 3.1. Implementation Status of project activity.	
Documents provided by PP for review	
Updated Monitoring Report, version 04	
1st Review by Assessment Team	Date: 23-October-2024
1. PP has incorporated the total verification period including the current verification period i.e., from 08-November-2019 to 31-March-2023 in the Audit history table of Section 1.2 of the updated Monitoring report; Version 04 dated 22-October-2024 and it is found correct. Hence, this is accepted and closed. 2. PP has included the breakup of all the SDG contributions for the previous monitoring periods and current monitoring period in the column of Table 1 – Contributions over project lifetime in Section 1.12 of the updated Monitoring Report; Version 04 dated 22-October-2024 and it is found correct with the previous monitoring reports and supporting documents submitted by PP. Hence, this is accepted and closed. 3. PP has mentioned the total major breakdown duration which had occurred during the current monitoring period in Section 3.1 of the updated Monitoring Report; Version 04 dated 22-October-2024 and it is found correct as per the breakdown details provided by PP. Hence, this is accepted and closed.	
Hence, Finding 11 is closed.	