



**Verified Carbon
Standard**

250 MW WIND POWER PROJECT BY MYTRAH ENERGY

Document Prepared by



Certification Pvt. Ltd.

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¹ VCS Standard Version 4.7 is active until 01 January 2027, in accordance with the following effective dates document: [VCS Version 5: Overview of VCS Program Updates and Effective Dates](#).

Summary:

VKU Certification Pvt. Ltd. (hereafter referred as VKU) is contracted by **Climera Carbon Private limited** (hereafter referred as Client) and **Mytrah Vayu (Sabarmati) Pvt. Ltd.** (hereafter referred as PP) to conduct the verification of the greenhouse gas emission reductions reported for the project Activity **“250 MW Wind Power Project By Mytrah Energy” (VCS ID 2020)**, which is 250 MW plant in Tamil Nadu. **This is the eighth verification of the first crediting period from 30-January-2019 to 29-January-2029** (Inclusive of both dates) and covering monitoring period from **01-April-2024 to 31-March-2025** (Inclusive of both dates) with regard to the relevant requirements for VCS Standard; Version 4.7/7/.

Purpose of Verification: The purpose of the verification is to have an independent review of ex-post determination of the monitored reductions in GHG emission reductions and verify that the monitoring methodology was implemented according to the monitoring plan and monitoring data used to confirm the reductions in anthropogenic emissions by sources is sufficient, definitive and presented in a concise and transparent manner from **01-April-2024 to 31-March-2025** (Inclusive of both dates) under first crediting period from **30-January-2019 to 29-January-2029** (Inclusive of both dates).

The verification scope of the project is:

- To verify that the project is implemented as described in the registered VCS Joint PD&MR² /3/
- To assess the project's 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;
- 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 4.4/6/, VCS Standard Version 4.7/7/, VCS Validation and Verification Manual; Version 3.2/8/, and applying standard auditing techniques.

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

² <https://registry.verra.org/app/projectDetail/VCS/2020>

Application of Applicable VCS Standard and Effective Dates

In accordance with the “VCS Version 5: Overview of Program Updates and Effective Dates” issued by Verra on 16 December 2025, certain program updates introduced under VCS Version 5 are effective immediately, while the majority of substantive requirements including those related to project eligibility, design, monitoring, grouped project requirements, and associated templates become mandatory for submissions made on or after 01-January-2027. Based on an evaluation of all applicable effective dates and transition provisions, the VCS Standard Version 4.7 remains valid and eligible for the assessment of this project activity during the current verification cycle. Accordingly, and considering that the relevant project submissions are made prior to 01 January 2027, this project has been assessed against the requirements of VCS Standard Version 4.7 and associated applicable VCS program documents. On this basis, all information presented and assessed in the subsequent sections of this Validation and Verification Report has been validated and verified in accordance with the requirements of VCS Standard Version 4.7.

VKU followed the rule-based approach to perform this verification. During course of verification, records related to operation, monitoring, and GHG emission reduction calculation of the VCS project activity are verified in relation to all relevant VCS requirements, and the applied baseline and monitoring methodology.

During this eighth verification of first Crediting Period, it is noted that as a result, a total of **08** findings were raised, which includes: **03** Corrective Action Request (CARs); **05** Clarification Requests (CLs) and **00** Forward Action Requested (FAR). All the findings were successfully resolved by the PP. The same has been discussed in [Appendix-3](#) of this verification report.

The verification team ensured that the reported emission reductions are complete and accurate by verifying 100% of the data with the supporting documents and evidence made available to the assessment team by the PP, This was performed during desk review and also during site visits by conducting personnel interviews and focussed group discussions remotely along with verification of data present at site in accordance with applicable VCS requirements in order to be certified therefore, the verification team has detected no further uncertainties.

The GHG emission reductions were calculated on the basis of the approved methodology (**ACM0002**) “**Grid-connected electricity generation from renewable sources**”, **Version 19.0³/11/** and the monitoring plan included in the registered VCS Joint PD&MR; Version 02 dated 20-December-2019/3/

The project has also referred to following documents-

- VCS: Monitoring report Template; Version 4.4/10/
- VCS:VCS Program Guide; Version 4.4 dated 29-August-2023/6/
- VCS Program Definitions; Version 4.5 dated 16-April-2024 /9/
- VCS:VCS Standard; Version 4.7 dated 16-April-2024/7/
- VCS Version 5: Overview of VCS Program Updates and Effective Dates/07/
- VCS: Validation and Verification manual; Version 3.2 dated 19-October-2016/8/

³ <https://cdm.unfccc.int/UserManagement/FileStorage/58IAGB7SZUDE02VN6LYM30K41HFPRO>

- Tool 01: Tool for the demonstration and assessment of additionality - Version 07.0.0 (EB 70, Annex 08) /13 /
- Tool 07: Tool to calculate the emission factor for an electricity system⁴ - Version 07.0 (EB 100, Annex 04)/12/

Summary of the verification conclusion;

In conclusion, it is VKU's opinion that the project activity “**250 MW Wind Power Project By Mytrah Energy**” (VCS ID 2020), meets all relevant requirements for VCS standard and guidelines and correctly applies the baseline and monitoring methodology **ACM0002: Grid-connected electricity generation from renewable sources; Version 19.0/11/**. The monitoring system is in place and the emission reductions are calculated without material misstatement. Hence, VKU is able to certify that the emission reductions from the project during the eighth monitoring period from **01-April-2024 to 31-March-2025** (Inclusive of both dates) under the first crediting period from **30-January-2019 to 29-January-2029** (Inclusive of both dates) amounts to **500,889 tCO_{2e}**.

⁴ <http://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-07-v7.0.pdf>

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1 INTRODUCTION

1.1 Objective

Climera Carbon Private Limited (hereafter referred as Climera Carbon) and Mytrah Vayu (Sabarmati) Pvt. Ltd. (hereafter referred as PP) have commissioned VKU Certification Pvt Ltd (hereafter referred as VKU) to carry out the eighth verification of project “250 MW Wind Power Project By Mytrah Energy” (VCS ID 2020) in India for the period from 01-April-2024 to 31-March-2025 (Inclusive of both dates) under the first crediting period from 30-January-2019 to 29-January-2029 (Inclusive of both dates) for a period of 1 year. The project activity follows a renewable crediting period of 10 years, which can be extended a maximum of two times, as outlined in section 1.6 of VCS Joint Project Description and monitoring report version 02 dated 20-December-2019/3/.

The objectives of this verification exercise are, by review of objective evidence, to establish that:

- To have an independent evaluation of project activity by an accredited validation and verification body against the requirements of the VCS Program Guide Version 4.4/6/, VCS standard Version 4.7/7/, as well as criteria given to provide for consistent project operations, monitoring and reporting, on the basis of the registered VCS Joint PD&MR /3/
- The project activity has been implemented and operated as per the registered VCS Joint PD&MR/3/ and its all physical features (technology, project equipment, and monitoring) of the project are in place;
- Monitoring report/1/ and other supporting documents submitted by PP are complete;
- The data is recorded and stored as per the monitoring methodology and approved monitoring plan.
- To confirm that the monitoring system is implemented and fully functional to generate Verified Carbon Units (VCUs) without any double counting/28/
- To establish that the data reported are accurate, complete, consistent, transparent and free of material error or omission by checking the monitoring records and the emissions reduction calculation.

The verification process is conducted with the goal of smooth execution and complete operational effectiveness of the monitoring system, assuring the precise generation of Verified Carbon Units (VCUs) without encountering any double counting/28/. Furthermore, a thorough examination of the monitoring records and emissions reduction calculations has been performed to ensure the comprehensiveness, coherence, transparency, and absence of significant errors or omissions in the data, all in pursuit of establishing the trustworthiness and credibility of the data.

1.2 Scope and Criteria

The scope of this verification is the independent, objective review and ex-post determination of the monitored reductions in GHG emissions from the “250 MW Wind Power Project By Mytrah Energy” (VCS ID 2020) in India for the period from 01-April-2024 to 31-March-2025 (Inclusive of both dates). The verification of this project has been based on the registered and validated VCS Joint PD&MR/3/ and monitoring report for current monitoring period/01/ along with supporting documents submitted by the project proponent to the VKU Assessment team. The documents thus submitted to the VKU Assessment team have been reviewed against the following guidance & protocols:

- VCS Programme Guide Version 4.4 /6/
- VCS Standard Version 4.7/7/
- VCS Version 5: Overview of VCS Program Updates and Effective Dates/07/
- VCS Program Definitions; Version 4.5 /9/
- VCS Validation and Verification Manual; Version 3.2/8/
- CDM Approved consolidated methodology ACM0002: Grid-connected electricity generation from renewable sources; Version 19.0/11/
- Tool 01: Tool for the demonstration and assessment of additionality; Version 07.0 (EB 70, Annex 08)/13/
- Tool 07: Tool to calculate the emission factor for an electricity system; Version 07.0 (EB 100, Annex 04)/12/

The steps involved are as follows:

- To verify that the project is implemented as described in the registered VCS Joint PD&MR/3/
- To assess the project's compliance with other relevant rules applicable under Indian legislation
- To confirm that the monitoring system is implemented and fully functional to generate voluntary carbon units (VCUs) without any double counting /28/.
- 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/2/.
- To verify that actual monitoring systems and procedures are in compliance with the monitoring systems and procedures described in the monitoring plan;
- To evaluate the GHG emission reduction data and express a conclusion with a reasonable level of assurance about whether the reported GHG emission reduction data is free from material misstatement;
- To verify that reported GHG emission data is sufficiently supported by evidence.

The verification method and criteria encompassed several phases including:

- Desk review of the MR/1/, ER Sheet/2/, registered VCS Joint PD&MR/3/ and other supporting documents listed in Table No. 5;
- Onsite visit and interviews with PP representative and local stakeholders documented in VKU.F46W. Attendance Sheet for Audit_VKU.VER.232.25_VCS_2020/35/;
- Resolution of outstanding issues.
- VKU's technical/Completeness/Quality Check, and
- The issuance of final verification report and applicable VCS Verification Deed of Representation.

It is important to note that the Verification process does not involve in providing any consultancy to the project proponents. However, stated requests for clarifications and/or corrective actions may have contributed for improvement of the monitoring and reporting of the project.

1.3 Level of Assurance

All the revisions of the verification report before being submitted to the client have been subjected to an independent internal technical review to confirm that all verification activities have been completed according to the pertinent VKU's procedure, with a Reasonable level of assurance, as per section 04 clause 4.1.2, 4.1.10 and Serial no. 6 of clause 4.1.24 of the VCS Standard version 4.7/7/.

The threshold for quantitative materiality with respect to the aggregate of errors, omissions, and misrepresentations, relative to the total reported GHG emission reductions and/or removals was 1% percent, as required by clause 4.1.10 of the VCS Standard version 4.7/7/. As the project is large scale project, the materiality of the project activity based on actual emission reduction achieved is 1% of 500,889 tCO₂e. which is equal to 5,008.89 tCO₂e.

The verification report is based on the Monitoring report/1/, registered VCS Joint PD&MR /3/ and supporting documents mentioned in Table 5 made available to the assessment team and further information is also collected through performing interviews/36/ with PP Representatives/Local Stakeholders during on-site visit/35/.

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

The following individuals were part of the Verification Team as presented in Table No.- 01 below:

Role/Qualification of Assessment Team	Last Name	First Name
Team Leader & Technical Expert (TA 1.2)	Dhankar	Anil
Validator/Verifier-Trainee	Ahuja	Pallavi

Local Expert (India)	Dhankar	Anil
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The following individuals were part of the Technical Reviewer Team as presented in Table No.- 02 below:

Role/Qualification of Technical Team	Last Name	First Name
Technical Reviewer & Technical Expert (TA 1.2)	Kumar	Barun

1.4 Summary Description of the Project

The purpose of the project activity “250 MW Wind Power Project by Mytrah Energy” in Kadambur, Kuppanapuram, Ottarampatti, Vandanam, Kayathar, Akhilandapuram & Paneerkulam villages of Tuticorin district in Tamil Nadu state of country India is to generate electricity through wind energy sources and to supply the generated electricity to the regional/national grid system which is under the purview of the Indian Electricity Grid of India. This is a grid connected project activity which supports the development of new grid-connected renewable energy power plants in India.

This is a greenfield project activity i.e., there was no renewable energy-based electricity generation facility in site of this project activity and electricity generated by this large-scale project activity displaces an equivalent amount of electricity from the generation-mix of power plants connected to the Indian grid, which is mainly dominated by thermal/fossil fuel-based power plants. The project activity ensures the reduction of Greenhouse gas (GHG) emissions that are real, measurable, and verifiable and also plays beneficial role in the mitigation of climate change.

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

Baseline/Source	Generation of electricity by fossil fuel- dominated grid connected power plants
Project Equipment/Sink	Avoidance of GHG emission into the atmosphere is due to generation of electricity by renewable means i.e., Wind Turbine Generators (WTGs) of this project and exporting to Unified Indian Grid which is in line with 3.1.1 of ISO:14064 part -2 Renewable Energy Projects do not create sinks, they avoid emissions through their technology i.e., Through installed Wind Power Project.
Baseline GHG emission source reduced/avoided	CO ₂ emissions from fossil fuels and other fuel fired grid connected plants/projects.

The project activity involves total installation 105 Wind Turbines (WTGs) which constitute the total capacity of 250 MW and the power produced displaces an equivalent amount of power from the grid, which is fed mainly by fossil fuel fired power plants. This project activity is running satisfactorily since it's commission on 30-January-2019. During site visit assessment team has verified Plant capacity against the registered VCS Joint PD&MR/3/, Individual capacity of all WTGs has been confirmed during physical verification, Previous verification reports/5/ have been checked to cross verify along with Commissioning certificates/29/.

Hence VKU in adherence to the section 3.1, clause 3.1.8 of the VCS Standard version 4.7/7/ conforms that the capacity of the project has been verified from the commissioning certificates/29/ and PPA (Power purchase Agreement)/21/. This is also verified during on site visit/36/, while interviewing the site personnels, and hence declare that the project capacity is in line with the defined methodology ACM0002 version 19.0/11/ & registered VCS Joint PD&MR/3/

The commissioning details of the project and their location of installation are mentioned in the **table No.- 03** below:-

Name of Investor	Capacity in MW	COD	Connection with Grid	State	Usage
Mytrah Vayu (Sabarmati) Pvt. Ltd.	128.70 MW	30-January-2019	Indian Grid	Tamil Nadu	Supply to grid
	58.32 MW	16-April-2019			
	63.18 MW	11-May-2019			

The location of all WTGs installed at the site is provided in section 1.7 of MR/1/ and KML File/23/ which is verified by assessment team during desk review with the help of Google earth pro software/20/ and found to be correct. Locations have been further cross verified during site visit with the help of GPS map camera/19//35/.

As per MR/1/, the electricity generated from the project is supplied to the state grid system which is under the purview of the Unified Indian Grid. This is confirmed by means of registered VCS Joint PD&MR /3/, REAs issued by Southern Regional Power Committee- (SRPC)/26/, and previous verification reports /5/ and interview with PP/35/. This information was verified during on site assessment and found to be in line with the details provided in the registered VCS Joint PD&MR/3/. Above documents have been submitted by PP as per section 3.26 and clause 3.26.3 of the VCS Standard version 4.7/10/ it is an obligation for the project proponent to make available to the validation/verification body the required supporting documents.

The net electricity of 534,681.82 MWh was generated by the project activity and was evacuated to the grid, which is lower than the estimated value of 594,585 MWh during the current monitoring period from 01-April-2024 to 31-March-2025 (Inclusive of both dates). This is due to variation in climate conditions such as wind pattern and flow rate throughout the year which are beyond the control of the Project Proponent which resulted in total emission reductions of 500,889 tCO₂e

which is 10.07% lower than the estimated value of 594,006 tCO₂e due to lower PLF of 24.41% achieved in current monitoring period as compared to registered PLF i.e., 27.15%.

This information has been verified through document review and interviews with representatives from PP who were present onsite during the project activity. Verification team has confirmed that all the installed technology components are fully functional and in compliance with the details provided in the registered VCS Joint PD&MR /3/. Since this project activity is considered as a large-scale project, it adheres to the approved consolidated methodology of CDM, ACM0002: Grid-connected electricity generation from renewable sources; Version 19.0/11/ for quantification of greenhouse gas (GHG) emission reductions.

2 VERIFICATION PROCESS

The project activity “250 MW Wind Power Project by Mytrah Energy” is registered under VCS with reference number 2020/17/. The project is undergoing eighth verification under VCS which is conducted by VKU certification Pvt. Ltd. for the current monitoring period from 01-April-2024 to 31-March-2025 (Inclusive of both dates) under first crediting period of 10 years.

The verification has been performed through a combination of document review, physical site visit, and interviews with personnel associated with the project activity and relevant stakeholders. At all times, the project has been assessed for conformance to the VCS criteria. The findings have been issued to ensure that the project is in full conformance with all the necessary project requirements as per the VCS standard v 4.7/7/. The project falls under the Sectoral Scope 01 – Energy Industries (Renewable/ Non-Renewable Sources); Project type: I - Renewable energy projects- for which VKU is accredited to perform verification process. Keeping in line with ISO 14064-3; 2019/38/ & 14065-2020 (clause 09)/39/ Standard guidelines, the assessment team has framed down the process for completing the verification, and has followed the same throughout the execution of the audit of the project activity.

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

2.1 Method and Criteria

The following activities have been performed for the verification of the project:

- I. **Planning and Intimation to VERRA about site visit:** The Assessment Team planned the site visit and started with a desk review of VCS Monitoring Report/1/ and ER calculation spreadsheet/2/ along with other supporting docs submitted by PP. VERRA requires a prior intimation of 15 business days via digital NOVS form. For the given project activity NOVS was intimated to VERRA on 03-October-2025.

- II. **Strategic Analysis:** The Assessment Team conducted a strategic analysis to gain insights into the project's activities. This analysis was aimed at determining the scope and scale of the verification assessment. The results of the strategic analysis shall be used in the risk assessment.
- III. **Risk Assessment:** The assessment team conducted a risk assessment to identify, analyse, and mitigate potential risks that could affect the accuracy of reported emissions reductions in the verification activities.
- IV. **Evidence Gathering Activities;** Using a risk-based approach assessment Team prepared the evidence gathering activities to collect sufficient and appropriate evidence upon which to base the conclusion shall be based. It will also determine whether the GHG statement conforms to the criteria, taking into account the principles of the standards that apply to the GHG statement.
- V. **Evidence-Gathering Plan:** The evidence-gathering plan is formulated in accordance with the evidence-gathering activities conducted by VKU Assessment Team. This plan is structured to reduce the risk to a level considered to be acceptable. As a result, the evidence-gathering plan outlines the specific nature and scope of the evidence-collection activities.
- VI. **Site Visit Planning:** The requirement for a site visit is recognized, and subsequently, the planning for the site visit is undertaken. A site visit was planned based on the requirement of section 4.1.11 of VCS standard version 4.7/7/.
- VII. **Audit Plan:** An audit plan was prepared, including all sub-elements required for verification process aligned with the contract, scope, objectives, materiality, and level of assurance.
- VIII. **Client Confirmation:** The audit plan was sent to the client for confirmation via email
- IX. **Document Review:** Relevant documents, such as VCS MR, monitoring plan, applicable methodology, ER sheet, and QA/QC procedures, had been thoroughly reviewed.
- X. **On-Site Assessment:** This included interviews with site personnel, stakeholders and evaluation of the actual project scenario through onsite visit in line with the VCS standard version 4.7 on 27-October-2025/35//36//37/.
- XI. **Resolution of Discrepancies:** Any non-conformities identified during the assessment have been addressed, resolved, and documented in [Appendix 3](#) of this report.
- XII. **Independent Review:** A technical reviewer conducted an independent assessment of the project.
- XIII. **Final QC and Opinion:** After technical review completeness check has been conducted, and an opinion has been issued in the final verification report.

Evidence-based approach has been followed by the assessment team for the verification of the project activity, in accordance with ISO 14064-3:2019/38/. The characteristics of the project have been assessed through gathering evidence, including data and information supporting the GHG statement.

Table 04- Verification schedule

Milestone Description	Time
Date of contract signing with VVB	22-August-2025
Submission of documents to VVB	15-September-2025 and 23-September-2025
Document Review	10-October-2025 to 13-October -2025
Onsite Audit	27-October-2025
Audit findings sent on	12-December-2025
Technical review Round	23-February-2025

The key project information reviewed is summarized below:

- Project proponent, management team, and local site team
- Stakeholder consultation process
- Project ongoing communication
- Risk to local stakeholders
- Methodology used and deviations
- Baseline scenario and project scenario
- Achieved emission reductions
- Monitoring plan, monitoring procedures, and monitoring equipment
- Review of operation and measurement records
- Controls established to detect and correct any changes required
- Error of omission in monitoring parameters

2.2 Document Review

During the document review, VKU has applied standard auditing techniques to assess the quality of information provided. The verification was performed primarily based on the review of all the versions of Monitoring report (MR)/1/

All the versions of Emission reduction (ER) calculations spreadsheet/2/ have been assessed along with the monitoring reports as part of the verification. In addition, the registered VCS Joint PD&MR/3/was also reviewed in particular for the baseline estimations and the monitoring plan.

As per section 3.26 and clause 3.26.3 of the VCS Standard version 4.7/7/ it is an obligation for the project proponent to make available to the assessment team the required supporting documents and data needed to support statements and data as documented in the monitoring report/1/. Thus, the assessment team reviewed the following documents during verification:

The following **Table-05** lists the documentation that were reviewed during the verification:

1.	Climera Carbon Private Limited: VCS monitoring report for “250 MW Wind Power Project by Mytrah Energy”, - Version 01 dated 17-September-2025 - Version 02 dated 05-January-2026 - Version 03 dated 29-January-2026 - Version 04 dated 23-February-2026 - Version 05 dated 03-March-2026
2.	Climera Carbon Private Limited: Emission Reduction Calculation Spreadsheet, for “250 MW Wind Power Project by Mytrah Energy”, - Version 01 dated 17-September-2025 - Version 02 dated 05-January-2026 - Version 03 dated 23-February-2026 - Version 04 dated 03-March-2026
3.	<u>Registered VCS Joint PD&MR, Version 02 dated 24-December-2019 prepared by EKI Energy Services Limited</u>
4.	<u>Registered previous VCS Joint validation and verification report, Version 01 dated 24-December-2019 prepared by prepared Earthood Services Pvt. Ltd</u>
5.	<u>Registered previous Verification Reports available at Verra registry webpage of the project</u>
6.	<u>VCS: VCS Program Guide; Version 4.4 dated 29-August-2023</u>
7.	<u>VCS: VCS Standard; Version 4.7 dated 16-April-2024</u> <u>VCS Version 5: Overview of VCS Program Updates and Effective Dates</u>
8.	<u>VCS Validation and verification manual; Version 3.2 dated 19-October-2016</u>
9.	<u>VCS Program Definitions; Version 4.5 dated 16-April-2024</u>
10.	<u>VCS: Monitoring report Template; Version 4.4</u>
11.	<u>CDM Executive Board: Baseline and Monitoring Methodology Baseline and monitoring methodology ACM0002", "Grid-connected electricity generation from renewable sources" (version 19.0)</u>
12.	<u>Tool 07: Tool to calculate the emission factor for an electricity system⁵ - Version 07.0 (EB 100, Annex 04)</u>

5 <http://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-07-v7.0.pdf>

13.	Tool 01: <u>Tool for the demonstration and assessment of additionality</u> - Version 07.0.0 (EB 70, Annex 08)
14.	https://cea.nic.in/wp-content/uploads/baseline/2020/07/user_guide_ver14.pdf
15.	UNFCCC: Project search: https://cdm.unfccc.int/Projects/projsearch.html
16.	Gold Standard Foundation: https://registry.goldstandard.org/projects?q=&page=1
17.	VERRA: https://registry.terra.org/app/projectDetail/VCS/2020
18.	<u>(Renewable Energy Certificate Registry of INDIA - Registered RE Generator List (recregistryindia.nic.in))</u>
19.	<u>GPS map camera (GPS App)</u>
20.	<u>GPS Google earth software used for Location</u>
21.	Power purchase/Sale Agreement between: 1. Power Sale Agreement for sale of 50 MW Wind Power (From M/S Mytrah Energy India Pvt. Ltd.) between PTC India Limited and North Bihar Power Distribution Company Limited and South Bihar Power Distribution Company Limited; dated 27-June-2017 2. Power Sale Agreement for sale of 50 MW Wind Power (From M/S Mytrah Energy India Pvt. Ltd.) between PTC India Limited and Jharkhand Bijli Vitran Nigam Limited; dated 23-June-2017 3. Power Sale Agreement for sale of 100 MW Wind Power (From M/S Mytrah Energy India Pvt. Ltd.) between PTC India Limited and Uttar Pradesh Power Corporation Limited; 13-July-2023 4. Power Sale Agreement for sale of 50 MW Wind Power (From M/S Mytrah Energy India Pvt. Ltd.) between PTC India Limited and M/s Assam Power Distribution Company Limited, 04- May -2017
22.	Share Purchase Agreement between Mytrah Energy (India) Private Limited and JSW Neo Energy Limited and Mytrah Vayu (Sabarmati) Private Limited dated 09-August-2022
23.	KML File for WTG Location
24.	Yadav Measurements Private Limited: Certificates of Calibration for all the meters belongs to project activity issued on 29-June-2021
25.	Invoice issued by PP Mytrah Vayu (Sabarmati) Pvt. Ltd. for the current monitoring period 01-April-2024 to 31-March-2025 (Inclusive of both dates)
26.	Regional Energy Accounts (REAs) issued by Southern Regional Power Committee (SRPC). for the current monitoring period 01-April-2024 to 31-March-2025 (Inclusive of both dates)
27.	Operation and Maintenance agreement between PP and GE India Industrial Private Limited (GEIPL) dated 07-June-2017
28.	Letter of declaration from 250 MW Wind Power Project by Mytrah Energy dated 18-December-2025 regarding not having created or sought any other form of environmental credit for the current crediting period from 30-January-2019 to 29-January-2029 (Inclusive of both dates)
29.	Commissioning Certificates

30.	Land ownership documents
31.	Technical specification of the all WTGs
32.	Grievance Records for the current monitoring period 01-April-2024 to 31-March-2025 (Inclusive of both dates)
33.	Training Records for the current monitoring period 01-April-2024 to 31-March-2025 (Inclusive of both dates)
34.	Generational Data (SCADA Data) and Breakdown Details for the breakdowns in the current monitoring period 01-April-2024 to 31-March-2025 (Inclusive of both dates)
35.	Site visit dated 27-October-2025 photographs and attendance sheet VKU.F46W. Attendance Sheet for Audit_ VKU.VER.232.25_VCS _2020
36.	Onsite Personnel Interviews and Focussed Group Discussions dated 27-October-2025
37.	VKU.F64W.Field Assessment Checklist for Onsite Visit_ VKU.VER.232.25_VCS _2020
38.	<u>ISO 14064-3:2019: Greenhouse gases – Part 3: Specification with guidance for the verification and validation of greenhouse gas statements</u>
39.	<u>ISO 14065:2020: General principles and requirements for bodies validating and verifying environmental information</u>
40.	<u>ISO/IEC 17029:2019: Conformity assessment – General principles and requirements for validation and verification bodies</u>
41.	Employment Records
42.	<u>HR Policy</u>

2.3 Interviews

An on-site inspection has been performed by the Team leader of the assessment team. Representatives of the PP and O&M team were interviewed personally by assessment team on 27-October-2025 at multiple Villages of Tuticorin district in Tamil Nadu state, India. Personnel responsible for monitoring of project activity, data collection, management, and QA/QC procedure were also interviewed. The tables below outline the personnel involved in the interviews, along with their respective roles. The interviews specifically targeted individuals responsible for monitoring -of project activity, data collection, quality assurance and quality control (QA/QC) procedures. The tables serve to identify the individuals interviewed and provide relevant information regarding their roles within the project.

The details of the people interviewed are mentioned in the Table-06 below:

Location: District- Tuticorin, **State-** Tamil Nadu, India

S. No.	Name	Organization and Designation	Topic
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1.	Bagavathi Perumal N.	JSW Assistant Manager	- Detailed project scenario - Implementation of the project - Emission reduction calculation - Breakdown details - Employment record - Technical details- including calibration, monitoring, data collection, recording and archiving process. - Data archiving procedure - Maintenance of generation records and Calibration of meters - Training requirement of the personnels - SCADA, Breakdown details and maintenance of generation records - O&M of the plant site and personnel responsible for monitoring of required monitored parameters and implementation of QA/QC Procedure.
2.	Prabhu R.	JSW Assistant Manager	
3.	Hariharan S.	JSW Assistant Manager	
4.	Vinith Kumar	JSW Senior Engineer	
5.	Arun Kumar	JSW Dept. Manager	
6.	P. Sivan	JSW Assistant Officer	
7.	Sharmila M.	GE Vernova Field Service Technician	
8.	P. Ajith	JSW Assistant Manager	

The topics covered during interview ranges from general features and implementation of project to technical details of the project like calibration, monitoring and measuring system, data collection, recording, emergency procedures, Procedures for handling non-conformances with the validated monitoring plan, personal training and archiving procedures. The assessment was based on the feedback received during onsite interview coupled with the documentation in VKU.F64W.Field Assessment Checklist/37/

During Onsite Visit/36/, Assessment team also interviewed the local stakeholders involved in the projects to verify the implementation and process of grievance resolution as claimed and mentioned in the Monitoring report/1/ by the PP. The assessment team confirmed the sustainable development claims and assessed the socio-economic impact of the project on the local community. Assessment Team also checked the records and observed that the PP provided opportunities for the locals to express their opinions and grievances in the grievance register/32/ placed at the site, with efforts to resolve any issues through consultation with stakeholders. Assessment team thus verified the grievance register at the site and discussed about this with the stakeholders via focussed group discussions and personnel interview/36/ and it was accepted as PP has a well-defined procedure to solve any grievance when raised by any local stakeholders in the project implementation and that their grievances are resolved appropriately

which was confirmed during site visit, although no negative feedback was received during current monitoring period.

The Details of the Personnel Interview with Stakeholders are mentioned in the Table-07 below:

S. No.	Name	Designation	Category	Topic of Discussion
1.	V. Vijayaraman	Office Housekeeper	Local Stakeholders	- Grievance registration process and redressal methods - Execution of Project activity and its impact on the economic, social, and environmental parameters on the local people of the area & around the situated project activity - The ongoing communication procedure and the address of their grievance mechanism followed by the project proponent - Scope and generation of employment in the locality due to the implementation of said project activity in the area.
2.	K. Senthil Kumar	Villager		
3.	Pranesh Kumaran	Villager		

The assessment team has taken consent from all the interviewees present during onsite audit to disclose their names and designation/affiliation in the final verification report of this project activity and none of them have expressed any objection over this, hence there is no perceived or potential conflict of interest. Moreover, the attendees of opening and closing meeting and all the stakeholders interviewed during the on-site audit marked their participation in VKU working form- VKU.F46W.Attendance Sheet of Onsite Audit/35/; and the on-site assessment were based on the information outlined in the VKU working form- VKU.F64W. Field Assessment Checklist/37/ by the assessment team. The same information has been cross-checked and recorded on-site by the assessment team.

Assessment Team confirms that there is no perceived or potential conflict of interest and provides complete list of the people interviewed during site visit, including information on the organization they represent are disclosed in public document by their consent.

2.4 Site Visits

Location: Multiple Villages Kadambur, Kuppanapuram, Ottarampatti, Vandanam, Kayathar, Akhilandapuram & Paneerkulam of Tuticorin district in Tamil Nadu state of India

The on-site visit was conducted on 27-October-2025. The verification plan “VKU.F24W. Audit Plan” was sent for prior intimation to the client, as per our VKU’s auditing process. Specifically, the audit plan utilized the VCS guidance documents as per the requirements of ISO 14064-3: 2019/38/ and ISO 14065: 2020/39/.

The objectives of the site inspections performed:

- Select data and information from field observations to meet a “reasonable level of assurance” and to meet the materiality requirements of the project as required by the VCS Standard V 4.7/7/.
- Perform a risk-based review of the project area and monitoring plan to ensure that the project conforms to the VCS verification criteria.
- Confirm the appropriateness of information presented in the VCS Monitoring Report/1/.

Methods employed:

- Physical site inspection on 27-October-2025/35/
- A review of the operation and implementation of the registered project activity in accordance with VCS Joint PD&MR; Version 02 dated 20-December-2019/3/and VCS MR/1/.
- An analysis of information & data flows, used in generating, aggregating and reporting of monitoring parameters.
- Interviews/36/ with relevant personnel to determine whether the operational and data collection procedures are implemented in accordance with the monitoring plan in the registered VCS Joint PD&MR /3/
- A cross check between information provided in the monitoring report and data from other sources such as plant logbooks, regional energy Account and invoices generated by the PP.
- A check of the monitoring equipment including calibration performance and observations of monitoring practices against the requirements of the VCS Joint PD&MR /3/ the applied methodology/11/ including applicable tool/12/;
- A review of calculations and assumptions made in determining the GHG data and emission reductions;
- An identification of quality control and quality assurance procedures in place to prevent or identify and correct any errors or omissions in the reported monitoring parameters.

Cross-checks between information provided by interviewees has been done to ensure that no such relevant information is omitted during the site visit. A project-specific audit plan was developed to guide the auditing process to ensure efficiency and effectiveness. The purpose of the audit plan was to present a risk assessment for determining the nature and extent of the verification process and procedures necessary to ensure the risk of auditing error is reduced to a reasonable level.

2.5 Resolution of Findings

The objective of this phase of the verification is to resolve any outstanding issues which need to be clarified for VKU's positive conclusion on the project description. To guarantee transparency a verification protocol has been customized for the project. The protocol shows in a transparent manner the requirements, means of verification and the results from 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.

In summary, **05 CLs**, **03 CARs** and **00 FAR** were raised during this verification which were closed successfully and details are provided under **Appendix 3** of this report.

2.5.1 Forward Action Requests

Based on the review of the registered VCS Joint Validation & Verification report /04/ and previous VCS Verification Reports/05/, no FAR is found which needs to be closed during this verification. No FAR is raised during the current verification.

2.6 Eligibility for Validation Activities

This section does not apply to present verification. Although, VKU Certification Pvt Ltd holds the accreditation for Validation of projects under this Sectoral Scope, but VKU has not undertaken any validation activities as part of this verification process. It is to further conclude that during current verification there is no validation assessment undertaken either by VKU itself or parallelly by other certification bodies, as the same was confirmed with focussed group discussions and interview with the PP /36/ during site visit.

3 VALIDATION FINDINGS

3.1 Methodology Deviations

There is no methodology deviation identified during the current monitoring period, as confirmed through onsite inspection/35/ and interviews/36/ with PP representatives present at site. Additionally, as per the previous verification reports available on VCS project webpage/17/, no methodology deviation is observed in the previous monitoring periods as well.

3.2 Project Description Deviations

There is no Project Description deviation identified during the current monitoring period, as confirmed through onsite inspection/35/ and interviews/36/ with PP representatives present at site. However, as per the MR/1/ and previous verification reports available on project webpage/5/, PP has taken the following project deviations which were verified in the corresponding monitoring periods-

Deviation 1

The meter reading practice in India is upgrading to optimum level which based on robust technology and requires minimum human intervention. Currently in this monitoring period, the deviation is for Tamil Nadu state project having Project Investor name Mytrah Vayu (Sabarmati) Pvt. Ltd. but not limited to further upgradation at another states of India.

The monitoring practice is updated (October 2018) and it's shifted to Deviation Settlement Mechanism (DSM) in order to more strengthen the national grid. The export and import values are omitted and no longer provided, only net export values are being provided for the invoicing to respective boards/government institutions. In DSM, PP have to forecast electrical energy generation in day time blocks (In India, 15 minutes each block, total 96 blocks) well in advance.

The invoicing is done on the forecasted value. The actual generation deviation from the forecasted values is penalized, it depends upon the deviation magnitude. Therefore, instead of export and import values, the net values are directly obtained (either by including deviation to the schedule values or directly considering the actual values from the SRPC report) for the emission reduction calculation. The approach doesn't affect the VCU calculation.

For Southern Region, Total Energy schedule and the Actual values (which is the actual Net delivered) is maintained by the Southern Regional Power Committee (SRPC) Secretariat, Central Electricity Authority, Government of India. Regional Energy Account (monthly net export) for every month in respect of Southern Region has been uploaded on the SRPC website, www.srpc.kar.nic.in. Since the document is provided by government nodal agency, therefore no any cross-checking is required.

The project description deviation doesn't impact the applicability of the methodology, additionality and baseline scenario, emission reduction calculation of project.

The nature of deviation is permanent. The above deviation is approved in the monitoring period 01-Decemeber-2019 to 31-March-2020 (Inclusive of both the days).

Deviation 2

PP has requested for deviation regarding the change in feeder from the registered VCS PD. During the time of validation PP was using two feeders i.e Bay-222 and Bay-223. Bay-223 is now being transferred to M/s orange power. The feeder details are provided below: -

Feeder Number	Meter serial numbers
Bay-222	SA0016A, SA0014A, SA0013A
Bay-223	SA0015A, SA0011A, SA0012A

The above change does not have any impact on emission reductions, applicability of the methodology, additionality or the appropriateness of baseline scenario. And, therefore deviation is sought for the same from the registered PD. This deviation is a permanent applicable in current monitoring period. This deviation was approved in monitoring period 01-April-2020 to 31-May-2021(Inclusive of both the days).

Deviation 3

Due to typo error geo-coordinates of the following WTGs were mentioned incorrect. The correct geo-coordinates along with WTG label are as follows;

S.No	WTG Label	Old geocoordinates		New geocoordinates	
		Latitude	Latitude	Latitude	Longitude
1	MAN 321	N 8.9734	E77.92288	N8.9734	E77.9062
2	MAN 492	N9.0387	E77.88599	N8.939364	E77.844914
3	MAN 493	N9.0147	E77.84943	N9.019844	E77.851033

The geo coordinates and WTG labels of below mentioned WTG were mentioned incorrect in registered PD due to typographic error

S No.	Old WTG label and Geo Coordinates as per registered PDD			Correct WTG labels and geo coordinates		
	WTG Label	Latitude	Longitude	Correct WTG label	Latitude	Longitude
1	MAN 204	N8.8243	E77.90424	MAN024	N8.8243	E77.9042
2	MAN 355	N9.0387	E77.88599	MAN 495	N9.0387	E77.8860
3	MAN 491	N9.0147	E77.84943	MAN 496	N9.0418	E77.8976
4	MAN 500	N8.909861	E77.82761	MAN 505	N8.9978	E77.848941
5	MAN 501	N8.902567	E77.8362	MAN 504	N9.003203	E77.842199

The project description deviation doesn't impact the applicability of the methodology, additionality and baseline scenario, emission reduction calculation of project.

The deviation is approved in the verification period 01-April-2022 to 30-June-2023.

Deviation 4:

In section A.1 the capacity in MW were mentioned incorrect due to typographical error. The correct details are as follows:

Name of Investor	Capacity in MW	COD	Connection with grid	State	Usage
Mytrah Vayu (Sabarmati) Pvt. Ltd.	128.70 MW	30-January-2019	Indian Grid	Tamil Nadu	Supply to grid
	58.32 MW	16-April-2019			

	63.18 MW	11-May-2019			
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The project description deviation doesn't impact the applicability of the methodology, additionality and baseline scenario, emission reduction calculation of project.

The above deviation was approved in the verification period 01-April-2022 to 30-June-2023.

3.3 New Project Activity Instances in Grouped Projects

The assessment team confirms that this project activity is not a grouped project. Hence, this section is not applicable

3.4 Baseline Reassessment

Did the project undergo baseline reassessment during the monitoring period?

☐ Yes ☒ No

This is the eighth verification of this project activity. The assessment team, based on the desk review of registered VCS Joint PDMR/3/ and on-site audit/35/ confirms that no baseline reassessment has taken place during the current monitoring period.

4 VERIFICATION FINDINGS

4.1 Project Details

Item	Evidence gathering activities, evidence checked, and assessment conclusion:				
Audit history	Audit type	Period	Program	Validation/verification body name	Number of years
	Validation+ verification	30-January-2019 to 30-November-2019	VCS	Earthhood Services Private Limited	Ten months one day

Verification	01-Decemeber - 2019 to 31-March-2020	VCS	LGAJ Technological Center S.A. (Applus+ Certification)	Four months
Verification	01-April-2020 to 31-May-2021	VCS	KBS Certification Services Pvt. Ltd.	One year two months
Verification	01-June-2021 to 28-February-2022	VCS	LGAJ Technological Center S.A. (Applus+ Certification)	Nine months
Verification	01-March-2022 to 31-March-2022	VCS	LGAJ Technological Center S.A. (Applus+ Certification)	One month
verification	01-April-2022 to 30-June-2023	VCS	VKU Certification Pvt. Ltd.	One year and three months
Verification	01-July-2023 to 31-March-2024	VCS	LGAJ Technological Center S.A. (Applus+ Certification)	Nine months
Verification	01-April-2024 to 31-March-2025	VCS	VKU Certification Pvt. Ltd.	One year

Evidence-gathering activities:

- Desk review of project documents
- Onsite audit
- Evidence collection

Evidence checked:

- Registered VCS Joint PDMR/3/
- Previous VCS Verification Reports/5/
- Commissioning certificates/29/
- Verra webpage of the project activity/17/

	Assessment conclusion: Keeping in line with the requirements stated in ISO 14064-3: 2019 (E) section 6.1.3 & program requirement, the assessment team has performed the desk-review during the pre-engagement stage to confirm the duration of the current monitoring period, the last monitoring period & the crediting period of this project activity. Apart from the desk-review the VVB also confirmed the audit history while performing the desk review of MR and personnel interview & focused grouped discussion with PP during the on-site visit. VVB concludes that the above stated activities performed and evidences collected to confirm the audit history is in-line with the ISO 14064-03 /38/& program requirements which is deemed accurate and satisfactory to VKU's assessment team.
Double counting and participation under other GHG programs	Evidence-gathering activities: 1. Desk review of project documents 2. Evidence collection 3. Independent cross-checking of publicly available registries of other GHG programs 4. Interviews conducted with the PP and relevant project representatives Evidence checked: 1. Declaration submitted by PP/28/ 2. Registries of the following GHG Program <u>1. Renewable Energy Certificate Registry of INDIA</u> <u>2. CDM Registry</u> <u>3. Gold Standard Registry</u> <u>4. I-REC for Electricity Registry</u> <u>5. Carbon Registry India</u> <u>6. International Carbon Registry</u> <u>7. GCC PROJECTS PORTAL</u> Assessment conclusion: As per the declaration submitted by PP/28/, interviews conducted during the onsite audit with PP and its representative, and cross checking the other registries for similar registered projects, assessment team concludes the following as required by Clause 3.23.1 of the VCS Standard v4.7/7/-

	• The project is not receiving or seeking credit for emission removals from the project activity under another GHG program • The project was not registered and active under any other GHG programs. • The project has not been rejected by another GHG program
No double claiming with emissions trading programs or binding emission limits	Evidence-gathering activities: 1. Desk review of project documents 2. Evidence collection 3. Independent cross-checking of publicly available registries of other GHG programs 4. Interviews conducted with the PP and relevant project representatives Evidence checked: 1. Declaration submitted by PP/28/ 2. <u>REC Mechanism database of India</u> Assessment conclusion: The assessment team confirms that the net GHG emission reductions generated by the project are not used for compliance with an emissions trading program or to meet binding limits on GHG emissions in any Emission Trading program or other binding limits. The assessment team checked the REC Mechanism database of India and found that the project activity is not accredited/registered under REC mechanism. Thus, the assessment team concludes that the project activity is not involved in other Emissions trading programs and other binding limits, as required by Clause 3.24.4 of the VCS Standard V4.7/7/.
No double claiming with other forms of environmental credit	Evidence-gathering activities: 1. Desk review of project documents 2. Evidence collection 3. Independent cross-checking of publicly available registries of other GHG programs 4. Interviews conducted with the PP and relevant project representatives Evidence checked: 1. Declaration submitted by PP/28/ 2. VCS project webpage/17/

	Assessment conclusion: The Project has not intended to generate any other form of GHG-related environmental credit for GHG emission reductions or removals claimed under the VCS Program. PP has not sought, received, or is planning to receive credit for the same project activity and time period under another GHG-related environmental credit system, as required by Clause 3.24.5 of the VCS Standard V4.7/7/.												
Supply chain (scope 3) emissions double claiming	Evidence-gathering activities: 1. Desk review of project documents 2. Evidence collection Evidence checked: Declaration submitted by PP/28/ Assessment conclusion: The project activity is a wind project and the product is electricity, which does not affect the emission footprint of any product that is part of a supply chain.												
Sustainable development contributions	The project is contributing to the following SDGs- <table><tr><th>SDG</th><th>SDG Indicator</th><th>Current contribution</th></tr><tr><td>SDG 7</td><td>7.2.1 Renewable energy share in the total final energy consumption</td><td>534,681.82 MWh of electricity generated through wind energy</td></tr><tr><td>SDG 8</td><td>8.6.1 Proportion of youth (aged 15-24) not in education employment or training</td><td>Total- 04 employees are employed during this reporting period. Total 05 trainings were provided during the current monitoring period.</td></tr><tr><td>SDG 13</td><td>13.2.2 Tonnes of greenhouse gas emissions avoided</td><td>The project achieved 500,889 tCO₂e GHG emissions reductions</td></tr></table> Evidence-gathering activities- 1. Desk review of project documents 2. On-site audit 3. Evidence collection 4. Review of ER calculations 5. Interview of site personnels and local stakeholders	SDG	SDG Indicator	Current contribution	SDG 7	7.2.1 Renewable energy share in the total final energy consumption	534,681.82 MWh of electricity generated through wind energy	SDG 8	8.6.1 Proportion of youth (aged 15-24) not in education employment or training	Total- 04 employees are employed during this reporting period. Total 05 trainings were provided during the current monitoring period.	SDG 13	13.2.2 Tonnes of greenhouse gas emissions avoided	The project achieved 500,889 tCO ₂ e GHG emissions reductions
SDG	SDG Indicator	Current contribution											
SDG 7	7.2.1 Renewable energy share in the total final energy consumption	534,681.82 MWh of electricity generated through wind energy											
SDG 8	8.6.1 Proportion of youth (aged 15-24) not in education employment or training	Total- 04 employees are employed during this reporting period. Total 05 trainings were provided during the current monitoring period.											
SDG 13	13.2.2 Tonnes of greenhouse gas emissions avoided	The project achieved 500,889 tCO ₂ e GHG emissions reductions											

	Evidence checked- 1. VCS Verification reports of previous monitoring periods/5/ 2. Employment records/41/ 3. Training records/33/ 4. Ex-post ER calculation sheet/2/ 5. SRPC issued Regional Energy Accounts/26/ Assessment conclusion- As per the requirement of clause 3.17.1 of VCS standard version 4.7/7/, PP have stated the SDG contribution of 3 SDGs. The current project contributions and overall contributions over project lifetime are found to be correct as per the evidences checked during the onsite audit, previous verification reports and interviews conducted with site personnels/36/. The sustainable development contributions of the project activity are justified and correct as per the evidence checked by the assessment team. Further, the calculation of ER aligns with the applied methodology/11/.
Additional information relevant to the project	No commercially sensitive information has been mentioned in the monitoring report/1/ to have been excluded from the public version of the project documents. This has also been confirmed during interviews with the concerned person/36/ from the project proponent.

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- 1. Desk review of project documents 2. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ Assessment conclusion- The Assessment Team reviewed the registered VCS Joint PDMR and conducted interviews with site personnel and local stakeholders to assess the stakeholder consultation process. It was confirmed that the local stakeholder

	consultation was carried out during the validation stage, prior to the implementation of the wind power project activity. The consultation involved relevant stakeholders, including Gram Panchayat members from villages within the project area, district- and state-level government officials, NGO representatives, and representatives of the Project Proponent. Based on the documentary review and interview findings, the AT concludes that the stakeholder consultation process was conducted in an inclusive and appropriate manner.
Legal or customary tenure/access rights	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ 3. Land ownership documents/30/ Assessment conclusion- Based on the review of the registered VCS Joint PDMR, supporting documentation, and interviews with site personnel and local stakeholders, the Assessment Team confirms that there are no legal or customary tenure or access rights to land, territories, or resources that are affected by the project activity. The wind energy project is implemented entirely on land owned by the Project Proponent, and no indigenous peoples, local communities, or customary rights holders hold collective or conflicting rights over the project area. Accordingly, this requirement is not applicable to the project activity.
Stakeholder diversity and changes over time	Evidence-gathering activities- 1. Desk review of project documents 2. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ Assessment conclusion- The Monitoring Report/1/ identifies stakeholders as diverse in terms of socio-economic status, age, and gender, and states that this diversity is unlikely to change over time.

	The referenced “Transparency to Customers” webpage⁶ forms part of the organisation’s public sustainability and transparency framework. In addition, interviews conducted with site personnel and local stakeholders during the onsite audit confirmed a stable and consistent stakeholder profile. Considering the nature of the wind power project and the evidence reviewed, the Assessment Team finds the statement on stakeholder diversity and its limited change over time to be reasonable and acceptable.
Expected changes in well-being	Evidence-gathering activities- 1. Desk review of project documents 2. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ Assessment conclusion- Based on the review of the Monitoring Report/1/, the registered VCS Joint PDMR/3/, and interviews with site personnel and local stakeholders/36/, the Assessment Team concludes that the expected changes in well-being described are reasonable and consistent with the nature of the wind power project. The project contributes to economic well-being through the generation of local employment opportunities during construction, operation, and maintenance phases. In addition, the project contributes to environmental well-being by reducing dependence on fossil fuels, conserving natural resources, and avoiding GHG emissions and local air pollutants that are typically associated with conventional thermal power generation. Overall, the expected well-being impacts are aligned with the project objectives and are considered acceptable.
Location of stakeholders	Evidence-gathering activities- 1. Desk review of project documents 2. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/

⁶ <https://group.isw.in/sustainability/transparency-customers>

	Assessment conclusion- Based on the review of the Monitoring Report/1/, the registered VCS Joint PDMR/3/, and interviews with site personnel and local stakeholders/36/, the Assessment Team confirms that the identified stakeholders are primarily local communities residing in and around the project area. This characterization is consistent with onsite observations and the nature of the wind power project. Accordingly, the description of the location of stakeholders is considered appropriate and acceptable.
Location of resources	Evidence-gathering activities- 1. Desk review of project documents 2. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ Assessment conclusion- Based on the review of the Monitoring Report/1/, the registered VCS Joint PDMR/3/, and interviews with site personnel and local stakeholders/36/, the Assessment Team confirms that there are no identified territories or resources owned by stakeholders or subject to customary access rights that are affected by the project activity. As the wind power project is implemented on land owned by the Project Proponent, this requirement is not applicable and the information provided is considered acceptable.

4.2.2 Stakeholder Consultation and Ongoing Communication

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Ongoing consultation	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ 3. Grievance register/32/

	Assessment conclusion- The Assessment Team reviewed the Monitoring Report/1/, the registered VCS Joint PDMR/3/, and verified the ongoing stakeholder consultation mechanism through onsite observations/35/ and interviews with site personnel/36/. It has been confirmed that stakeholder consultation is treated as a continuous process, and a grievance/feedback register is maintained at the project site office to allow stakeholders to record feedback or concerns at any time. The Assessment Team verified the availability of the grievance register during the onsite audit. It has also been confirmed during the interviews with site personnel and local stakeholders that they are well aware of the grievance input and redressal mechanism. Based on the evidence reviewed, the described ongoing consultation mechanism is in place and is considered appropriate and acceptable.
Date(s) of stakeholder consultation	Evidence Gathering Activities: 1. Desk review of project documents 2. Interview of site personnel and local stakeholders 3. Evidence collection Evidence Checked: 1. Registered VCS Joint PDMR/3/ 2. Verification by conducting interviews with relevant stakeholders during the on-site audit/36/ Assessment Conclusion: The stakeholder consultation date is 01-August-2017, as mentioned in Section 2.1.2 of the Monitoring Report of the current monitoring period/1/ and is found to be consistent with registered VCS Joint PDMR/3/. Further AT team also confirmed the date of stakeholder consultation via interviews with relevant stakeholders available during the site inspection.
Communication of monitored results	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/

	2. VCS Verification reports of previous monitoring periods// Assessment conclusion- Based on the review of the Monitoring Report/1/, the registered VCS Joint PDMR/3/, and interviews with site personnel and local stakeholders/36/, the Assessment Team confirms that meetings and interactions were conducted to inform local stakeholders, including local communities, local administration representatives, and environmental NGOs, about the wind power project activity. These engagements aimed to explain the generation of electricity using wind energy and the project's objective of reducing GHG emissions compared to the pre-project or baseline scenario. The communication of monitored results is considered adequate and acceptable.
Consultation records	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ 3. Grievance register/32/ Assessment conclusion- The Assessment Team reviewed the Monitoring Report/1/, the registered VCS Joint PDMR/3/, and verified the consultation records through grievance register/32/, onsite observations/35/ and interviews with site personnel/36/. It has been confirmed that a grievance/feedback register is maintained at the project site office to allow stakeholders to record feedback or concerns at any time. The Assessment Team verified the availability of the grievance register during the onsite audit. It has also been confirmed during the interviews with site personnel and local stakeholders that they are well aware of the grievance input and redressal mechanism. Based on the evidence reviewed, the described grievance record/32/ is in place and is considered appropriate and acceptable.
Stakeholder input	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders

	Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ 3. Grievance register/32/ Assessment conclusion- The Assessment Team reviewed the stakeholder grievance mechanism and relevant records during the onsite audit. It was observed that two types of registers are maintained at the project site: (i) an operational register maintained by the O&M contractor for plant-related operational matters, and (ii) a stakeholder grievance register maintained by JSW officials for recording grievances raised by external stakeholders. Upon review of the stakeholder grievance register for the current monitoring period, no major or negative grievances were recorded. The Assessment Team confirms that an appropriate mechanism is in place to receive and document stakeholder feedback, and no adverse stakeholder inputs were identified during the monitoring period.
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4.2.3 Free, Prior, and Informed Consent

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	Evidence Gathering Activities: 1. Desk review of project documents 2. Interview of site personnel and local stakeholders 3. Evidence collection Evidence Checked: 1. Registered VCS Joint PDMR/3/ 2. Verification by conducting interviews with relevant stakeholders and site personnel during the on-site audit/36/ Assessment Conclusion: The project proponent organized a stakeholder consultation meeting to inform and raise awareness about the project. During the meeting, stakeholders openly shared their opinions regarding the development of the wind farm in the area. No negative feedback was received from any local stakeholders throughout the discussion. The project obtained consent through

	inclusive consultations ensuring transparency and respect for customary rights. Ongoing monitoring confirms alignment with stakeholder interests, with no reported conflicts, indicating effective engagement and sustained community support. AT confirmed this via interviews and the stakeholder consultation meeting report.
Outcome of FPIC discussion	Evidence Gathering Activities: 1. Desk review of project documents 2. Interview of site personnel and local stakeholders 3. Evidence collection Evidence Checked: 1. Registered VCS Joint PDMR/3/ 2. Verification by conducting interviews with relevant stakeholders and site personnel during the on-site audit/36/ 3. Land ownership documents/30/ Assessment Conclusion: Based on the review of the Monitoring Report/1/, the registered VCS Joint PDMR/3/, and information verified during the onsite audit/35//36/, the Assessment Team confirms that the project has obtained all required consents and approvals from the relevant government authorities. The project has been implemented on land owned by the Project Proponent, without encroachment or involuntary relocation of people. Accordingly, Free, Prior and Informed Consent (FPIC) requirements are not triggered, and the outcome is considered compliant and acceptable.

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- 1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders Evidence checked-

	1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ 3. Grievance register/32/ Assessment conclusion- The Assessment Team reviewed the grievance redressal mechanism during the onsite audit. The PP has established a complaint procedure, and a stakeholder grievance register is maintained at the plant site office to log ongoing communications and any grievances raised by stakeholders. The register is accessible to stakeholders, and the procedure provides for recording, review, and timely addressal of concerns, if any. For the monitoring period 01-April-2024 to 31-March-2025, no major or negative grievances were recorded in the stakeholder grievance register maintained by JSW officials. Accordingly, no corrective action was required during the current monitoring period, and the grievance redressal process is considered to be appropriately established and implemented.
Grievance redress procedure	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ 3. Grievance register/32/ Assessment conclusion- The Assessment Team reviewed the grievance management mechanism described in the Monitoring Report and verified its implementation through onsite observations and interviews with site personnel. It was confirmed that the Project Proponent has established and maintains a grievance register at the project site to formally record stakeholder complaints and feedback. Each grievance received is assessed for its validity, and appropriate corrective actions are initiated in a timely manner. The grievance redressal process includes escalation to senior management where required, ensuring that grievances are reviewed, addressed, and resolved at an appropriate level of authority. This structured approach demonstrates the PP's commitment to transparent grievance handling and timely resolution of stakeholder

concerns. Based on the evidence reviewed, the grievance redressal mechanism is considered adequate and acceptable.

4.2.5 Public Comments

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
PP has not received any comments outside the public comment period	NA	NA

4.2.6 Risks to Local Stakeholders and the Environment

4.2.6.1 Management Experience

Evidence-gathering activities-

1. Desk review of project documents
2. Evidence collection
3. Interview of site personnels and local stakeholders

Evidence checked-

1. Registered VCS Joint PDMR/3/
2. VCS Verification reports of previous monitoring periods/5/
3. JSW Energy wind assets portfolio⁷⁸

Assessment Conclusion- The Assessment Team reviewed the Monitoring Report/1/, the registered VCS Joint PDMR/3/, and the JSW Energy wind assets portfolio. The portfolio demonstrates that the management team has substantial experience in implementing wind power projects and managing operational activities. Interviews conducted with site personnel further confirmed that the management team possesses adequate technical and operational expertise for project implementation, community engagement and monitoring of the project activity during the current monitoring period.

⁷ JSW - Wind Assets

⁸ As per the Share Purchase Agreement/22/ submitted by PP and onsite interviews, the PP company i.e., Mytrah Vayu (Sabarmati) Private Limited is owned by JSW Neo Energy Limited. Hence, the reference to JSW websites mentioned in the monitoring report are acceptable.

For the purpose of verification, the Assessment Team also reviewed the engagement of the carbon consultant supporting the project in ensuring compliance with the VCS requirements. The project has engaged Climera Carbon Private Limited as the carbon consultant.

Based on the evidence reviewed and interviews conducted, the Assessment Team confirms that the consultant supports the Project Proponent management team's in meeting the applicable VCS requirements and in implementing the monitoring, reporting, and record-keeping procedures for the project activity during the monitoring period under verification. The experience of both the parties is considered appropriate and sufficient for the project activity.

4.2.6.2 Risk Assessment

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Natural and human induced risks to stakeholders' wellbeing	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ 3. Grievance register/32/ Assessment conclusion- Based on the review of the Monitoring Report, the registered VCS Joint PDMR, onsite observations, and interviews with site personnel and local stakeholders, the Assessment Team confirms that no significant natural or human-induced risks to stakeholders have been identified in relation to the project activity. The "Transparency to Customers" page ⁹ is part of organisation's broader sustainability disclosure framework and demonstrates a commitment to transparent stakeholder engagement and responsible operational practices. The wind power project is implemented on land owned by the Project Proponent and operates in compliance with applicable national laws, safety standards, and environmental regulations. Existing operational and management practices, including health and safety measures and grievance redressal mechanisms, further reduce potential risks to local communities and workers. Accordingly, the Assessment Team considers the assessment of "no risk identified" to be reasonable and acceptable.

⁹ <https://group.isw.in/sustainability/transparency-customers>

Risks to stakeholder participation	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ 3. Grievance register/32/ Assessment conclusion- Based on the review of the Monitoring Report, the registered VCS Joint PDMR, onsite observations, and interviews with site personnel and local stakeholders, the Assessment Team confirms that no risks to stakeholder participation have been identified. The Assessment Team reviewed the referenced JSW Energy Stakeholder Engagement disclosure from the Annual Report 2024–25¹⁰. It outlines the company's structured approach to stakeholder engagement, including identification of stakeholder groups, communication channels, and formal feedback mechanisms integrated into the organization's sustainability governance. These practices demonstrate ongoing efforts to ensure transparency and inclusive engagement with stakeholders. During the monitoring period, no evidence of exclusions, communication gaps, or barriers that could prevent stakeholders from engaging or participating in the project activity was identified. The mechanisms in place support open access and communication, enabling stakeholders to participate without restriction. Based on the evidence reviewed, the conclusion of “no risk identified” for risks to stakeholder participation is considered reasonable and acceptable
Working conditions	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/

¹⁰ https://www.jswenergy.in/jsw_energy_annual_report_2024_25/pdf/Stakeholder%20Engagement.pdf

	3. Grievance register/32/ 4. HR Policy/42/ Assessment conclusion- The Assessment Team reviewed the Monitoring Report, the registered VCS Joint PDMR, onsite observations, interviews with site personnel, and the referenced JSW Energy Health and Safety Policy¹¹. The policy document outlines the organisation's commitment to occupational health and safety, including hazard identification, risk assessment and mitigation, emergency preparedness, training requirements, and compliance with applicable legal and regulatory frameworks. At the project site, appropriate working and safety procedures are implemented, including a permit-to-work system, hazard identification and risk mitigation measures, and procedures for high-risk activities such as working at height, lifting, hoisting, and fire-related emergencies. Evidence of site safety measures such as fire extinguisher inspections, emergency response arrangements, plant security, and visitor control was also observed. In addition, internal audit procedures address unsafe actions, scheduled waste management practices are in place to prevent spills, and established processes exist for accident and incident reporting, including first aid. The corporate Health and Safety Policy reinforce these practices and demonstrates an overarching commitment to maintaining safe working conditions across the organization. Based on the evidence reviewed, no risks related to working conditions were identified, and the assessment is considered reasonable and acceptable.
Safety of women and girls	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ 3. Grievance register/32/ 4. HR Policy/42/

¹¹[https://www.jswenergy.in/sites/default/files/assets//downloads/energy/Corporate%20Governance%20and%20Regulatory%20Information/Sustainability Policies/JSW Health and Safety Policy.pdf](https://www.jswenergy.in/sites/default/files/assets//downloads/energy/Corporate%20Governance%20and%20Regulatory%20Information/Sustainability%20Policies/JSW%20Health%20and%20Safety%20Policy.pdf)

	Assessment conclusion- The Assessment Team reviewed the Monitoring Report, the registered VCS Joint PDMR, onsite observations, interviews with site personnel, and the referenced “Group Health and Safety” webpage¹². The webpage outlines organisation’s comprehensive health and safety policies, systems, and commitment to legal compliance and human rights, which form the foundation for safety procedures implemented across its operations. The documented policies and procedures affirm an inclusive, rights-respecting approach to workplace health and safety that applies to all employees and stakeholders including women and girls. At the project site, those procedures have been found to be in place and functioning, with no risks to the safety of women and girls identified during the assessment. Based on the evidence reviewed, the Assessment Team considers the conclusion of “no risk identified” regarding the safety of women and girls to be reasonable and acceptable.
Safety of minority and marginalized groups, including children	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ 3. Grievance register/32/ 4. HR Policy/42/ Assessment conclusion- Based on the review of the Monitoring Report, the registered VCS Joint PDMR, HR Policy, onsite observations, and interviews with site personnel, the Assessment Team confirms that no risks to minority or marginalized groups, including children, have been identified in relation to the project activity. The Project Proponent has established HR policy and operates in compliance with applicable statutory requirements, including strict prohibition of child labor. Employment practices observed at the project site are consistent with these policies and legal obligations. Accordingly, the conclusion of “no risk identified” for the safety of minority and marginalized groups, including children, is considered reasonable and acceptable.

¹² <https://group.isw.in/sustainability/group-health-and-safety>

Pollutants (air, noise, discharges to water, generation and release of hazardous materials and chemical pesticides and fertilizers	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ 3. Grievance register/32/ Assessment conclusion- Based on the review of the Monitoring Report, the registered VCS Joint PDMR, onsite observations, and interviews with site personnel, the Assessment Team assessed potential risks related to pollutants, including air, noise, water discharges, waste generation, and hazardous materials. It has been noted that noise pollution is generated during wind turbine operation; however, measured noise levels remain within the permissible limits prescribed under applicable environmental regulations, indicating that the impact is controlled and compliant. Air pollution risks are not associated with wind turbine operation, as no combustion processes are involved. Discharges to water bodies are not anticipated, and no evidence of water pollution has been observed. Waste generation from routine operations is minimal and managed through established procedures. Additionally, the project does not involve the use or release of hazardous materials, chemical pesticides, or fertilizers. Overall, while minor noise impacts are identified, they are adequately managed and within regulatory limits. The identified risks are limited, controlled, and acceptable in the context of the wind power project.
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4.2.7 Respect for Human Rights and Equity

4.2.7.1 Labor and Work

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Discrimination	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders Evidence checked-

	1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ 3. Grievance register/32/ 4. HR Policy/42/ Assessment conclusion- Based on the review of the Monitoring Report, the registered VCS Joint PDMR, HR policy, onsite observations, and interviews with site personnel, the Assessment Team confirms that no risks related to discrimination have been identified during the monitoring period. Employment and labor practices at the project site are implemented fairly and equitably, with a clear commitment to non-discrimination in line with organizational policies. No instances of discriminatory practices have been observed or reported. Accordingly, the conclusion of “no risk identified” with respect to discrimination is considered reasonable and acceptable.
Sexual harassment	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ 3. Grievance register/32/ 4. HR Policy/42/ Assessment conclusion- The Assessment Team reviewed the Monitoring Report, the registered VCS Joint PDMR, the referenced JSW Energy sustainability policies webpage¹³ (which includes the HR Policy and related commitments), onsite observations, and interviews with site personnel. The HR Policy explicitly commits to eliminating discrimination and prejudice, promotes equality and inclusivity, and establishes mechanisms for grievance reporting and redress, which encompass protections against sexual harassment in the workplace. The policy framework demonstrates that the PP has procedures in place to prevent and address any incidents of sexual harassment.

¹³ <https://www.jswenergy.in/investors/energy/jsw-energy-sustainability-policies>

	Based on the evidence reviewed and no reports of such incidents during the monitoring period, the Assessment Team finds that there is no identifiable risk of sexual harassment associated with the project activities. The conclusion of “no risk identified” is considered reasonable and acceptable.
Gender equity in labor and work	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ 3. Grievance register/32/ 4. HR Policy/42/ Assessment conclusion- Based on the review of the Monitoring Report, the registered VCS Joint PDMR, HR Policy, and interviews with site personnel, the Assessment Team confirms that the Project Proponent provides equal opportunities in employment and remuneration, irrespective of gender. No evidence of unequal treatment or wage disparity based on gender has been identified during the monitoring period. Employment practices observed at the project site are consistent with applicable statutory requirements and organizational commitments to gender equity. Accordingly, the conclusion of “no risk identified” with respect to gender equity in labor and work is considered reasonable and acceptable.
Forced labor	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ 3. Grievance register/32/ 4. HR Policy/42/ Assessment conclusion- Based on the review of the Monitoring Report, the registered VCS Joint PDMR, HR Policy, onsite observations, and

	interviews with site personnel, the Assessment Team confirms that the PP has implemented HR policy that strictly prohibit forced labor in compliance with Indian labor laws. No indicators or instances of forced labor have been identified during the monitoring period. Employment practices at the project site are consistent with statutory requirements and organizational policies. Accordingly, the conclusion of “no risk identified” with respect to forced labor is considered reasonable and acceptable.
Child labor	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ 3. Grievance register/32/ 4. HR Policy/42/ Assessment conclusion- Based on the review of the Monitoring Report, the registered VCS Joint PDMR, HR policy, onsite observations, and interviews with site personnel, the Assessment Team confirms that the PP does not employ child labor and strictly complies with Indian labor laws prohibiting child labor. No evidence or indications of child labor have been identified during the monitoring period. Employment practices at the project site are consistent with statutory requirements. Accordingly, the conclusion of “no risk identified” with respect to child labor is considered reasonable and acceptable.
Human trafficking	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ 3. Grievance register/32/ Assessment conclusion- Based on the review of the Monitoring Report, the registered VCS Joint PDMR, applicable HR policy, onsite

observations, and interviews with site personnel, the Assessment Team finds no evidence indicating the use of victims of human trafficking or involvement in any activities related to human trafficking by the PP. Accordingly, the conclusion of “no risk identified” with respect to human trafficking is considered reasonable and acceptable.

4.2.7.2 Human Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ 3. Grievance register/32/ Assessment conclusion- Based on the review of the Monitoring Report, registered VCS Joint PDMR, and information gathered during onsite assessment and stakeholder interviews, the Assessment Team finds no risks related to the recognition, respect, and promotion of human rights of Indigenous Peoples, Local Communities, and customary rights holders. The project activity does not affect any indigenous or customary rights, and it is in line with applicable international human rights instruments, including the United Nations Declaration on the Rights of Indigenous Peoples and ILO Convention 169. Furthermore, the PP has undertaken Free, Prior, and Informed Consent (FPIC) with local stakeholders prior to project implementation, as confirmed through interviews during the onsite audit. Accordingly, the conclusion of “no risk identified” for human rights is considered reasonable and acceptable.

4.2.7.3 Indigenous Peoples and Cultural Heritage

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	Evidence-gathering activities-

	1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ 3. Grievance register/32/ 4. Land ownership documents/30/ Assessment conclusion- Based on the review of the Monitoring Report, registered VCS Joint PDMR, and observations made during the onsite audit, the Assessment Team finds no risks related to Indigenous Peoples or cultural heritage. The project activity is implemented entirely on land owned by the Project Proponent as checked from the land ownership documents, and no tangible cultural heritage sites or culturally significant assets have been affected or disturbed by the project. There is no presence of Indigenous Peoples with customary or collective rights within the project area. Furthermore, the PP has stated its commitment to protecting regional and national cultural heritage and to complying with applicable legal and regulatory requirements. Accordingly, the conclusion of “no risk identified” for Indigenous Peoples and cultural heritage is considered reasonable and acceptable.
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4.2.7.4 Property Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ 3. Grievance register/32/ 4. Land ownership documents/30/

Assessment conclusion- Based on the review of the Monitoring Report, registered VCS Joint PDMR, and onsite audit observations, the Assessment Team concludes that no risks related to property rights have been identified. The project activity is implemented entirely on land owned by the Project Proponent, and no legal or customary tenure or access rights of Indigenous Peoples, Local Communities, or other customary rights holders are affected by the project. The Project Proponent has stated its commitment to respecting, protecting, and preserving property rights and to complying with all applicable legal and regulatory requirements. Accordingly, the conclusion of “no risk identified” with respect to property rights is considered reasonable and acceptable.

4.2.7.5 Benefit Sharing

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Summary of the benefit sharing plan	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ Assessment conclusion- The Assessment Team notes that a formal benefit-sharing plan is not applicable to the project activity, as the ownership and benefits arising from the carbon credits rest solely with the Project Proponent. Based on the nature of the project and the established ownership arrangements, the conclusion of “not applicable” for the benefit-sharing plan is found to be reasonable and acceptable.
Benefit sharing during the monitoring period	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders Evidence checked-

	1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ Assessment conclusion- The Assessment Team concludes that benefit sharing during the monitoring period is not applicable, as the PP is the sole owner of the project activity and retains full ownership of the revenues generated, including those arising from carbon credits. This arrangement is consistent with the project design and ownership structure, and no benefit-sharing obligations toward external stakeholders are applicable for the monitoring period.
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4.2.8 Ecosystem Health

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Impacts on biodiversity and ecosystems	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ 3. Grievance register/32/ Assessment conclusion- Based on the review of the Monitoring Report, the registered VCS Joint PDMR, onsite observations, and interviews with site personnel, the Assessment Team confirms that the project activity does not result in any adverse impacts on biodiversity or ecosystems. On the contrary, the wind power project contributes positively by reducing dependence on fossil fuels, decreasing air pollution, and mitigating climate change, which indirectly supports ecosystem health. No risks to flora, fauna, or ecological balance have been identified during the assessment. Accordingly, the conclusion of “no risk identified” for impacts on biodiversity and ecosystems is considered reasonable and acceptable.
Soil degradation and soil erosion	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection

	3. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ 3. Land ownership documents/30/ Assessment conclusion- Based on the review of the Monitoring Report, the registered VCS Joint PDMR, onsite observations, and interviews with site personnel, the Assessment Team confirms that the wind power project does not cause any adverse effects on soil quality, soil degradation, or erosion. The project is implemented on land owned by the PP, and no activities involving excavation, chemical use, or other soil-disturbing operations are conducted as reported and observed during the onsite audit, that could impact soil stability. Accordingly, the conclusion of “no risk identified” for soil degradation and soil erosion is considered reasonable and acceptable.
Water consumption and stress	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ 3. Grievance register/32/ Assessment conclusion- Based on the review of the Monitoring Report, the registered VCS Joint PDMR, onsite observations, and interviews with site personnel, the Assessment Team confirms that the wind power project does not involve significant water use and does not adversely affect water resources in the project area. There is no evidence of increased water consumption or water stress caused by the project activity. Accordingly, the conclusion of “no risk identified” for water consumption and stress is considered reasonable and acceptable.

4.2.8.1 Rare, Threatened, and Endangered species

Item	Evidence gathering activities, evidence checked, and assessment conclusion
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Species or habitat	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ Assessment conclusion- Based on the evidence checked and onsite audit, the Assessment Team confirms that the project activity is not located in or adjacent to any habitat for rare, threatened, or endangered species. Given the nature and location of the wind power project, no adverse impacts on species or habitats are anticipated. Therefore, the reported statement that no species is likely to be harmed is found to be reasonable and acceptable.
Areas needed for habitat connectivity	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ Assessment conclusion- Based on the evidence checked and onsite audit, the Assessment Team confirms that the project activity is not located in or adjacent to habitats of rare, threatened, or endangered species. Accordingly, no areas are required to maintain habitat connectivity. The Assessment Team therefore finds the conclusion that habitat connectivity is not applicable to this project to be justified and acceptable.

Evidence gathering activities, evidence checked, and assessment conclusion	
Habitats for rare, threatened, and endangered species	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection

	3. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ Assessment conclusion- Based on the evidence checked and onsite audit, the Assessment Team confirms that the project activity is not located in or adjacent to habitats of rare, threatened, or endangered species. Consequently, no adverse impacts on such species are anticipated from the implementation or operation of the project. The Assessment Team therefore concludes that no risk is identified under this criterion and finds the statement to be justified and acceptable.
Areas for habitat connectivity	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ Assessment conclusion- The Assessment Team has reviewed the project location and associated environmental information and confirms that the project activity is not situated in or adjacent to habitats of rare, threatened, or endangered species. Accordingly, no areas are required to be maintained or protected for habitat connectivity. The Assessment Team concludes that the project does not pose any risk to habitat connectivity and finds the assessment of “no risk identified” to be reasonable and acceptable.

4.2.8.2 Introduction of Species

As no planting or species introduction is involved in this project activity. Hence, this section is not applicable.

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

Existing invasive species	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ Assessment conclusion- The Assessment Team has assessed the project area with respect to the presence of invasive species and did not identify any existing invasive flora or fauna within or around the project boundary. Given the nature of the wind power project and the absence of reported or observed invasive species, no mitigation measures are required. The Assessment Team therefore concludes that no risk related to invasive species is identified and finds the assessment to be acceptable.

Evidence gathering activities, evidence checked, and assessment conclusion	
Invasive species	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ Assessment conclusion- The Assessment Team has reviewed the information provided in the Monitoring Report and conducted the onsite inspection and finds that no invasive species have been identified within the project area. Considering the nature and location of the wind power project, the project activity does not introduce or exacerbate the risk of invasive species. As no such risk is identified, no mitigation measures are required. The Assessment Team therefore

	concludes that this aspect is adequately addressed and acceptable.
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4.2.8.3 Ecosystem conversion

Item	Evidence gathering activities and evidence checked
Ecosystem conversion	Evidence-gathering activities- 1. Desk review of project documents 2. Evidence collection 3. Interview of site personnels and local stakeholders Evidence checked- 1. Registered VCS Joint PDMR/3/ 2. VCS Verification reports of previous monitoring periods/5/ 3. Land ownership documents/30/ Assessment conclusion- The Assessment Team concludes that the wind power project does not result in ecosystem conversion. The project is implemented on existing project-owned land, involves no land-use change, and no invasive species have been identified. Accordingly, no mitigation measures are required and no risk is identified.

4.3 Accuracy of Reduction and Removal Calculations

The project monitoring has been carried in accordance with the registered VCS Joint PDMR /3/ and the monitoring report/1/. The monitoring plan laid in the registered VCS Joint PDMR /3/ is being followed at the site/35/. The assessment team has verified the information flow (from data generation, aggregation, to recording, calculation and reporting for these parameters including the values) in the MR/1/. The emission reductions are purely based on the net electricity generated and exported from the WTGs. PP has provided all the sufficient data for current monitoring period. The values of the parameter net electricity generation supplied to the grid to derive the GHG emission reduction can be very well correlated between the data sets and ER spreadsheet/2/ provided by PP. The verification of the monitoring parameter has been discussed later in section 4.4.

The only monitoring parameter in the project activity is “Quantity of net electricity supplied to the project (Wind) plant/unit to the grid in year y”, $EG_{pj, y}$ (MWh). This parameter is monitored through the reading of bulk energy meters installed at GSS end.

Monitoring consists of metering the net electricity supplied to the grid ($EG_{pj, y}$) on monthly basis. This parameter is based on the monthly Regional Energy Account undertaken by Southern Regional Power Committee, CEA, Ministry of Power, Govt. of India/26/.

The metering system comprises of two individual special energy meters (SEMs) (Main & Check) installed at the Government Power substation (Powergrid Corporation India Limited-PGCIL) called as Grid Sub Station (GSS), Stand by meter installed at pooling substation. These are connected via four transmission lines of 230 kV. In case, anyone transmission line is not in service than complete load will be shifted to other transmission line which is in operation.

In DSM, PP have to forecast energy generation in day time blocks (In India, 15 minutes each block, total 96 blocks) well in advance. The electricity supplied or transmitted is sourced from “Regional Energy Account” which is publicly available document issued by the ‘Southern Regional Power Committee.

The total Energy schedule and the Actual values (which is the actual Net delivered) is maintained by the Southern Regional Power Committee (SRPC) Secretariat, Central Electricity Authority, Government of India. Regional Energy Account (monthly net export) for every month in respect of Southern Region is uploaded on the SRPC website, www.srpc.kar.nic.in. Since the document is provided by government nodal agency, therefore no any cross-checking is required. The invoicing is done on the forecasted value. The actual generation deviation from the forecasted values is penalized, it depends upon the deviation magnitude.

The monitoring plan specified in the registered VCS Joint PDMR/3/, is diligently being followed at the site. The assessment team has conducted a thorough verification of the entire information flow, starting from data generation and aggregation to recording, calculation, and reporting of the relevant parameters in the Monitoring Report /1/. The emission reductions are based on the net electricity generated and exported from the project.

PP has provided all the necessary data for the current monitoring period, ensuring a comprehensive and accurate assessment. The values of the parameter "Quantity of net electricity generation supplied by the project plant/unit to the grid in year y (MWh)", which were used in deriving the greenhouse gas (GHG) emission reduction, have been found to be well correlated between the data sets and the ER calculation spreadsheet/2/ provided by PP.

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

Table No: 11 Data and Parameters Available at Validation or Ex-ante parameter.

Parameter	Unit	Description	Value	MOV
EF _{grid,OM,y}	tCO ₂ /MWh	Operating Margin CO ₂ Emission Factor in year y	0.9610 tCO ₂ /MWh is consistent with the registered VCS Joint PD&MR/03/ calculated from CEA	The values are verified through desk review of the MR submitted /1/ and registered VCS Joint PD&MR /3/ which is found acceptable

			database, Version 14, December 2018 ¹⁴	
$EF_{grid,BM,y}$	tCO ₂ /MWh	Build Margin CO ₂ Emission Factor in year y	0.8644 tCO ₂ /MWh is consistent with the registered VCS Joint PD&MR /03/Calculated from CEA database, Version 14, December 2018 ¹⁵	The values are verified through desk review of the MR submitted /1/ and registered VCS Joint PD&MR /3/ which is found acceptable
$EF_{grid,CM,y}$	tCO ₂ /MWh	Combined Margin CO ₂ Emission Factor in year y	0.9368 tCO ₂ /MWh is consistent with the registered VCS Joint PD&MR/03/Calculated from CEA database, Version 14, December 2018 ¹⁶	The values are verified through desk review of the MR submitted /1/ and registered VCS Joint PD&MR /3/ which is found acceptable

According to applicable methodology ACM0002; version 19.0/11/- Since project activity is a wind power project, no other kind of fossil fuel is used hence according to para 36 of the methodology zero project emissions are considered for this project activity. For leakage emissions; zero emissions are considered according to section 5.6 of the applied methodology/11/,

Hence, LE_y= 0 & PE_y= 0

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

The calculation of emission reduction has been done in accordance with the applied methodology used i.e., ACM0002 Version 19.0 /11/. The equation used for calculation of baseline emission as per para 42 of the applied methodology given below:

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

Where:

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

¹⁴ https://cea.nic.in/wp-content/uploads/baseline/2020/07/user_guide_ver14.pdf

¹⁵ https://cea.nic.in/wp-content/uploads/baseline/2020/07/user_guide_ver14.pdf

¹⁶ [Microsoft Word - User Guide ver 14 2018 \(cea.nic.in\)](#)

$EG_{PJ,y}$: 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 CO₂ emission factor for grid connected power generation in year y calculated using the latest version of the “Tool 07: Tool to calculate the emission factor for an electricity system” (tCO₂e/MWh).

Calculation of $EG_{PJ,y}$

If the project activity is the installation of a Greenfield power plant, then:

$$EG_{PJ,y} = EG_{facility,y}$$

Where;

$EG_{PJ,y}$ = 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)

$EG_{facility,y}$ = Quantity of net electricity generation supplied by the project plant/unit to the grid in year y (MWh/yr)

PP has submitted all the evidences- REAs/26/and Invoices /25/ to VKU Assessment team for verification and assessment of ER Sheet/2/

Hence VKU Assessment team states that the calculation method and formulae used in calculating baseline emission is following the methodology used i.e., ACM0002: “Grid-connected electricity generation from renewable sources” - version 19.0 /11/. The applied default values, emission factors, and assumptions in the calculations are all reasonable. The assumptions, emission factors and default values that were applied in the calculations are justified

4.4 Quality of Evidence to Determine Reductions and Removals

The monitoring of the recorded data aligns with the registered VCS Joint PDMR/3/ and Monitoring Report/1/. The assessment team has reviewed the Regional Energy Accounts (REAs) for electricity generated/26/ and supplied by the project activity during the current monitoring period. These REAs are consistent with the values reported in the ER calculation sheet/2/. Since the REAs are issued by the Southern Regional Power Committee (SRPC) Secretariat, Central Electricity Authority, Government of India, they are considered reliable and authentic. GE India Industrial Private Limited (GEIPL) /27/, oversees the operations, maintenance, and monitoring of the project. GEIPL¹⁷ is a long-established private company in India, operating across key segments of the energy and industrial sectors, including renewable energy and power generation solutions. It is part of the broader General Electric group and has a significant footprint in engineering, manufacturing, and energy technology services in India. GEIPL has acquired engineering operations capacity and personnel from related GE businesses, which strengthens its

¹⁷ https://corporate.energy/developers/GE_INDIA_INDUSTRIAL_PVT_LTD

technical capabilities to support project operations, maintenance, and monitoring functions. GEIPL's involvement includes providing specialized technical and O&M services for power projects, including wind energy assets, leveraging its engineering expertise and experience in the energy industry.

This demonstrates that the entity engaged for O&M (GE India Industrial Private Limited) has a credible industry presence and relevant technical background to oversee the operational requirements of the project. Furthermore, during the on-site audit, the AT reviewed the organizational structure provided in Section 4.3 of MR/1/ and confirms that staff roles and responsibilities are clearly defined and appropriately segregated, and that the structure is being effectively implemented for monitoring activities. The monitoring of the project activity follows the VCS-approved methodology ACM0002", "Grid-connected electricity generation from renewable sources" (version 19.0)/11/, ensuring effective and reliable monitoring systems. During the site visit, personnel from various levels of the operation were interviewed, confirming their awareness of the importance of monitoring activities. Verification of plant records and the photographs collected/35/ during the onsite audit further supports the consistency in recording and reporting monitored data.

The SCADA system/34/ confirms that the monitoring systems are fully installed and operational. The meters used in the project comply with the relevant quality standards for the technology employed. The accuracy class of the meters, i.e., 0.2s, has been verified through the registered VCS Joint PDMR/3/, and cross-checked with the calibration certificates/24/, standards mentioned in PPAs/21/ signed for the project and onsite inspection of the meters/35/, confirming consistency. Supporting records, including REAs issued by the SRPC/26/, and invoices/25/ raised during the monitoring period, have been reviewed and found sufficient for verifying emission reductions.

The following parameter has been verified for the current monitoring period:

Parameter	EG _{PJ,y} - Quantity of net electricity generation supplied by the project (Wind) plant/unit to the grid during the monitoring period in MWh	
Means of verification	Requirements	Assessment team remark
	Measuring /Reading /Recording frequency	The parameter is calculated and recorded every month. This has been verified from the SCADA data/34/, and SRPC issued Regional Energy Accounts/26/

	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 registered monitoring plan/3/ and monitoring methodology/11/ as confirmed during the desk review and onsite inspection, interviews/36/ and evidence collected/35/.
	Monitoring Equipment	Special Energy Meters (SEMs) are used to monitor the value of the electricity generated.
	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 monitoring equipment used to measure the values for calculating $EG_{PJ,y}$ has an accuracy of 0.2s/24/, which aligns with the specifications outlined in the registered VCS Joint PDMR/3/ and complies with the standards defined in the PPA/21/.
	Calibration frequency /interval	Calibration frequency of the energy meters is once in 5 years as per the CEA guidelines ¹⁸ mentioned in registered monitoring plan in VCS Joint PDMR /3/. The calibration was carried out by Yadav Measurement Private Limited which is NABL accredited laboratory (Lab ID- 45530, Certificate Number- TC-6594-). The calibration is carried out as per the PPA norms/21/, moreover it is beyond the control of PP. The government agency itself acts as a third party for the PP to witness the calibration conducted.

¹⁸ https://cea.nic.in/wp-content/uploads/2020/02/meter_reg.pdf

	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 once in 5 years as outlined in the registered VCS Joint PDMR /3/which is in accordance with the national standards i.e., Clause 18 of Central Electricity Authority (Installation and Operation of Meters) ¹⁹ . This was also confirmed during interview with onsite personnel /36/,
	Is the calibration of measuring equipment carried out by an accredited person or institution?	The calibration was carried out by Yadav Measurement Private Limited which is NABL accredited laboratory (Lab ID- 45530, Certificate Number- TC-6594) ²⁰ and was verified during onsite personnel meeting interviews /36/ with PP and calibration certificates submitted/24/ by PP.
	Is(are) calibration(s) valid for the whole reporting period?	Yes, Calibration of energy meters is valid for whole reporting period for project activity.
	Is the calibration carried out for a measuring range comparable with the range for which measurements have been carried out?	Yes, as per the calibration certificates/24/, error variation observed is lesser than the error variation specified. Hence, it is within the measurable range. The calibration is carried out appropriately as per the registered monitoring plan/3/. Under standard procedures adopting clause 8.3.2 of IEC 62053-22:2003, the meters were applied with 115% of reference voltage and no pulse was observed and hence was conforming. the reference voltage was 3x63.5Vp-n, reference current is 1A and

¹⁹ https://cea.nic.in/wp-content/uploads/2020/02/meter_reg.pdf

²⁰ <https://www.yadavmeasurements.com/accreditations-and-recognitions>

		maximum current is 2A.
	How were the values in the monitoring report verified?	Cumulative value of $EG_{PJ,y}$, for entire monitoring period is reported in the monitoring report/1/, and monthly values are mentioned in the ER calculation sheet/2/. The monthly values were verified from Regional Energy Accounts/26/ issued by Southern regional Power Committee under Central Electricity Authority, Ministry of Power, Government of India and cross verified with the help of invoices issued by PP to PTC India Ltd./25/ and they are found to be consistent. Value of this parameter for the current monitoring period has been verified as 534,681.82 MWh.
	If applicable, has the reported data been cross-checked with other available data?	As per the approved deviation, the net generation will be cross checked with the Monthly generation reports issued O&M partner and the forecasted values cross check with the invoices. Since the document is provided by government nodal agency- SRPC, therefore no cross-checking is required.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	On site personnel interview/36/ with the project stakeholder of the project activity confirms that the necessary QA/QC procedures are in place. Data management system is effective and reliable for the net electricity supplied by the project (wind) plant/unit to the grid during the monitoring period
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan/3/ (as per measurement methods and procedures to be applied) and applied methodology/11/. The monitoring results are recorded consistently as per the approved frequency in the monitoring	

	plan. The emission reduction calculation for the project activity is estimated based on the electricity supplied by the WTGs. Since 100% data has been verified, the assessment team ascertains that the values taken for emission reduction calculation are free from material errors and materiality threshold is within the limits of the project scale i.e., 1%.
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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 were checked during the site inspection and were found to be satisfactory by VKU. Details of meters are provided in below table:

Calibration details of meters

Meter and Calibration details of meters installed table below:

Meter Sl.No.	Make	Modal	Class	Initial Meter calibration date	Due date of calibration	Installed at location
SA0013A, (Main meter)	Secure	Premier	0.2 s	26-June-2021	25-June - 2026	PGCIL, 400/230kV Tuticorin GIS Station, Tuticorin, Tamil Nadu
SA0014A, (Check meter)						
SA0016A (Standby meter)						

The energy meter calibration certificates/24/ are checked and found that the calibration details provided in the MR /1/ are correct. From the verification of above table, verification team also confirms that the energy meter calibrations are valid for the complete monitoring period i.e., from 01-April-2024 to 31-March-2025 (Inclusive of both dates).

The verification team has checked all the meters and confirmed that the meters are working satisfactorily. Also, the calibration of meters is completely under purview of state utility and PP has no control over the same as confirmed through interviews of site personnel and PPAs signed by PP/21/.

Further the monitoring of the project activity is performed by PP as per the established procedure mentioned in Section 4.3 of MR/1/. The Assessment Team reviewed the monitoring plan in conjunction with the registered VCS Joint PDMR/3/ and the implementation status of the project activity. AT confirms that the project has been under continuous operation since commissioning, with no events identified that would materially impact GHG emission reductions during the current

monitoring period. The project faced some breakdowns, predominantly attributable to grid tripping.

The monitoring plan is found to be consistent with registered VCS Joint PDMR/3/ and adequately describes the parameters to be monitored, monitoring frequency, responsibilities, QA/QC procedures, and data archiving practices. Net electricity supplied to the grid is monitored using calibrated special energy meters installed at the PGCIL substation, with cross-checks through Regional Energy Accounts issued by the Southern Regional Power Committee/26/. Roles and responsibilities for data collection, review, and record keeping are clearly assigned, and provisions for personnel training and data storage are defined.

Overall, the Assessment Team concludes that the monitoring plan is appropriate, transparent, and implementable, and is suitably aligned with the project's operational configuration and grid-connected wind power generation activity.

All the data items monitored under the monitoring plan is being kept for the end of crediting period or till the last issuance of VCUs for this project activity, whichever occurs later. The data is archived both electronically and manually, and kept in safe storage by PP.

The assessment team has verified the monthly Regional Energy Account issued by Southern regional Power Committee under Central Electricity Authority, Ministry of Power, Government of India which reflects the total generation from all the WTGs from the project alone, managed by the SECI personal and project representatives. It is to be noted that though the PP or their representatives are available during meter reading, the calculations of net electricity supplied to grid is completely under purview of SECI and PP does not have any control on it.

Overall, the Assessment Team concludes that the monitoring plan is appropriate, transparent, and implementable, and is suitably aligned with the project's operational configuration and grid-connected wind power generation activity. AT confirms that evidence used to determine the GHG reductions and removals are sufficient and appropriate with respect to quality and quantity.

GHG Calculations:

The emission reduction calculated as per the applied methodology equals the baseline emissions (project emissions and leakage emissions for such project activities is considered zero).

The formula provided for the calculation of emission reductions or removals is:

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

Where:

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

$EG_{PJ,y}$: Quantity of net electricity generation supplied by the project plant/unit to the grid in year y (MWh)

$EF_{grid,CM,y}$: Combined Margin CO₂ emission factor in year y in tons CO₂/MWh

Calculation of $EG_{PJ,y}$

If the project activity is the installation of a Greenfield power plant, then:

$$EG_{PJ,y} = EG_{\text{facility},y}$$

Where:

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

$EG_{\text{facility},y}$ = Quantity of net electricity generation supplied by the project plant/unit to the grid in year y (MWh/yr)

Parameter	Value
$EG_{PJ,y}$	534,681.82 MWh
$EF_{\text{grid},CM,y}$	0.9368 tCO ₂ e/MWh
BE_y	$534,681.82 \times 0.9368 = 500,889$ tCO ₂ e (Rounded down)

Vintage wise ERs for the current monitoring period is presented below-

Vintage-wise calculation	Generation, MWh	Emission Reductions, tCO ₂ e
2024 (01-April-2024 to 31-December-2024)	464,011.93	434,686
2025 (01-January-2025 to 31-March-2025)	70,669.90	66,203
Total	534,681.82	500,889

As per registered VCS Joint PD&MR/3/, project activity is expected to reduce emissions by 557,007 tCO₂e for the current monitoring period, whereas the actual emission reductions achieved are 500,889 tCO₂e, i.e., 10.07% lower than what was anticipated and it is due to low PLF achieved in the current monitoring period which is due to natural climatic conditions favourable for wind energy generation.

In section 4.4 and 4.5 of this report, section 5.4 of MR /1/ and in ER sheet/2/ calculations has been stated which has been verified by the assessment team from REA issued to PP by SRPC/26/ & Invoices issued by PP /25/ submitted to VVB by PP as evidence. Hence VVB verified that the calculation method and formulae used in calculating baseline emissions is in compliance with the methodology used i.e., ACM0002 Version 19.0 /11/.

The verification team attests to correctness of the formulas and methodologies used to compute baseline emissions. Applied default values, emission factors, and assumptions in the calculations are all reasonable.

For the complete monitoring period from 01-April-2024 to 31-March-2025, the ex-ante estimated emission reductions were 557,007 tCO₂e, whereas the achieved emission reductions amount to 500,889 tCO₂e, reflecting a difference of –10.07%.

The Assessment Team notes that this variation is due to seasonal fluctuations in electricity generation across different vintages within the monitoring period. While certain months (particularly during the windy season in the 01-January-2024 to 31-December-2024 vintage year) showed comparatively higher generation, other months especially in early 2025 recorded lower output, resulting in an overall slightly lower PLF for the full monitoring period compared to ex-ante assumptions. Considering that wind-based generation is inherently dependent on climatic conditions beyond the control of the Project Proponent, the deviation of –10.07% is found to be reasonable and acceptable.

PLF Analysis for current MP (01/04/2024 to 31/03/2025)		
Estimated annual PLF as per the registered PLF	27.15%	Percentage
Estimated Annual Electricity Generation	594585	MWh
Net Electricity Generation during Current MP	5,34,681.82	MWh
Achieved PLF during Current MP	24.41%	Percentage
Electricity Generation difference	-10.07%	Percentage
PLF Difference	-10.07%	Percentage

We as VVB accepted this as this is mainly due to the breakdowns hours observed and due to natural climatic conditions, such as the wind pattern and flow rate in the current monitoring period. These factors are not within the direct control of the project participant hence acceptable by VKU and it is as per registered VCS Joint PD&MR /3/.

VKU is of the opinion that this method of calculation of emission reductions is accurate and results in conservative estimation of emission reduction and is in line with the applicable VCS requirements set out in section 3.15 of VCS Standard version 4.7/7/ and that the verification of the GHG statement was conducted in accordance with ISO 14064-3: 2019/38/

4.5 Non-Permanence Risk Analysis

Since this is not an AFLOU project hence this section is not applicable.

5 VERIFICATION OPINION

5.1 Verification Summary

Climera Carbon Private Limited and Mytrah Vayu (Sabarmati) Pvt. Ltd. has commissioned VKU Certification Pvt Ltd to carry out the verification of the project “250 MW Wind Power Project by Mytrah Energy” (VCS 2020). The verification has been conducted in accordance with ISO 14064-3:2019. The objective of the verification is to reasonably assure that the project complies with the VCS Program rules and the methodology applied/11/ to quantify the mitigation impact of the project. The GHG statement is the responsibility of the project proponent, and the project conforms with the verification criteria for projects and their GHG emission reductions set out in VCS Version 4/6//7//8//9//10/. Assessment team confirms that the project has been implemented in accordance with the project description/3/ and subsequently validated variations/5/.

5.2 Verification Conclusion

VKU Certification Pvt. Ltd. declares that it has conducted the eighth verification under the first crediting period from **30-January-2019 to 29-January-2029** (Inclusive of both dates), for the project activity **"250 MW Wind Power Project by Mytrah Energy"** in India. The reported emission reductions for this project activity, with VCS Registry Project ID **2020**, during the monitoring period from **01-April-2024 to 31-March-2025 (Inclusive of both dates)**, amount to **500,889 tCO₂e**. These reported reductions have been assessed in accordance with the relevant requirements outlined in the VCS Standard; Version 4.7/7/.

The project proponents of the "250 MW Wind Power Project by Mytrah Energy" is responsible for:

- The preparation of greenhouses gas emissions data and the reported greenhouse gas emission reductions from the project on the basis set out in the monitoring plan contained in the registered VCS Joint PD&MR version 02 dated 20-December-2019/3/.
- 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 4.7/7/ on the reported greenhouse gas emission reductions from the project.

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

- The project has been implemented and operated as per the registered VCS Joint PD&MR version 02 /3/;

- The monitoring report and other supporting documents provided are complete and verifiable and in accordance with the applicable VCS Standard version 4.7/7/ requirements;
- The monitoring is in place as per the applied methodology/11/;
- The monitoring plan in the registered VCS Joint PD&MR version 02 dated 20-December-2019/3/ is as per the applied methodology/11/.

VKU's verification approach is based on the understanding of the risks associated with reporting of GHG emission data and 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.

It is VKU's opinion that the GHG emission reduction stated in the monitoring report version 04 dated 23-February-2026 for the "250 MW Wind Power Project by Mytrah Energy" in India for the period from 01-April-2024 to 31-March-2025 (Inclusive of both dates) are fairly stated.

Opinion	Final Documents	Monitoring Period	Emission Reductions achieved	Remarks
☒ Positive opinion ☐ Negative Opinion	Monitoring Report Version 05 dated 03-March-2026 Emission Reduction Sheet Version 04 dated 03-March-2026	01-April-2024 to 31-March-2025 (Inclusive of both dates)	500,889 tCO ₂ e	The GHG emission reductions are calculated on the basis of approved methodology ACM0002: Grid-connected electricity generation from renewable sources; Version 19.0 /11/ and the monitoring plan included in the registered VCS Joint PD&MR version 02 of 20-December-2019/3/. Hence VKU is able to certify that the emission reduction from the project during the monitoring period 01-April-2024 to 31-March-2025 (Inclusive of both dates) amounts to 500,889 tCO₂e is in line with the applicable VCS requirements set out in section 3.15 of VCS Standard; Version 4.7/7/ and that the verification of the GHG statement was conducted in accordance with ISO 14064-3: 2019/38/

Hence VKU is able to certify that the emission reduction from the project during the monitoring period **01-April-2024 to 31-March-2025** (Inclusive of both dates) amounts to **500,889 tCO₂e** is in line with the applicable VCS requirements set out in section 3.15 of VCS Standard version 4.7/7/ and that the verification of the GHG statement was conducted in accordance with ISO 14064-3: 2019/38/.

The VVB hereby issues a positive and unmodified opinion in accordance with ISO 14064-3:2019/38/ and ISO 14065:2020 /39/ Section 09- Clause 9.7.1.6 & 9.7.2. This opinion also meets the requirement stipulated under ISO/IEC 17029:2019/40/ Section 9.7 with a reasonable level of assurance for the reported GHG emission reduction data which is free from any material misstatement and is sufficiently supported by evidences provided to VVB by PP tabulated in Section 2.2 of this report

Verification period: From 01-April-2024 to 31-March-2025 (Inclusive of both 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 VCU (tCO ₂ e)	Removal VCU ²¹ (tCO ₂ e)	Total VCUs (tCO ₂ e)
01-April-2024 to 31-December-2024	434,686	0	0	434,686	NA	434,686
01-January-2025 to 31-March-2025	66,203	0	0	66,203	NA	66,203
Total	500,889	0	0	500,889	NA	500,889

For projects required to assess permanence risk:

As the project is not an AFOLU project, permanence risk analysis is not applicable to this project activity. Hence, this part of the section is not applicable

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

²¹ Since the project does not involve any carbon dioxide removal, hence the column is not applicable

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

NA

Complete the table below:

As the project is not an AFOLU project. Hence, the following table is not applicable

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

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-April-2024 to 31-December-2024	419,663 tCO ₂ e	434,686 tCO ₂ e	03.58%	During the current vintage period (nine-month monitoring window), the actual electricity generation achieved is 3.58% higher than the ex-ante estimated values. The Assessment Team notes that the monitoring period largely covered the windy season, resulting in comparatively higher generation output during this specific vintage. However, when assessed against the full annual vintage for 2024, the cumulative annual generation is observed to be 10.56% lower than the annual ex-ante estimation, reflecting seasonal variability across all months. Such variations are attributable to climatic factors, including wind

				pattern and wind intensity fluctuations, which are beyond the control of the Project Proponent. Based on the review of monitored generation data and ex-post calculations, the Assessment Team considers the deviation to be reasonable and consistent with expected climate-driven variability. Accordingly, the achieved emission reductions for the current vintage are 3.58% higher than the estimated emission reductions for the monitored period.
01-January-2025 to 31-March-2025	137,344 tCO ₂ e	66,203 tCO ₂ e	-51.80%	During the vintage period from 01-January-2025 to 31-March-2025, the achieved emission reductions amount to 66,203 tCO₂e, which is 51.80% lower than the ex-ante estimated emission reductions of 137,344 tCO₂e. The Assessment Team notes that this monitoring window covers only a three-month period, which includes comparatively low wind season months. Wind-based power generation is inherently seasonal and highly dependent on climatic conditions such as wind speed, wind density, and seasonal wind patterns. Reduced wind availability during this period has directly impacted electricity generation, resulting in lower ex-post emission reductions compared to the ex-ante projections. Based on the review of monitored generation data, grid export records, and ex-post emission reduction calculations, the Assessment Team considers the deviation reasonable and attributable to normal seasonal

				variability, which is beyond the control of the Project Proponent. The reported emission reductions for this vintage are therefore found to be justified and acceptable.
Total	557,007 tCO₂e	500.889 tCO₂e	-10.07%	For the complete monitoring period from 01-April-2024 to 31-March-2025, the ex-ante estimated emission reductions were 557,007 tCO₂e, whereas the achieved emission reductions amount to 500,889 tCO₂e, reflecting a deviation of -10.07%. The Assessment Team notes that this variation is due to seasonal fluctuations in electricity generation across different vintages within the monitoring period. While certain months (particularly during the windy season in the 01-January-2024 to 31-December-2024 vintage year) showed comparatively higher generation, other months especially in early 2025 recorded lower output, resulting in an overall slightly lower PLF for the full monitoring period compared to ex-ante assumptions. Considering that wind-based generation is inherently dependent on climatic conditions beyond the control of the Project Proponent, the deviation of 10.07% is found to be reasonable and acceptable.

APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION

No information is excluded from the public version of this report. Hence this appendix is not applicable

Section	Information	Justification	Assessment method and conclusion
NA	NA	NA	NA

APPENDIX 2: ABBREVIATIONS

Abbreviations	Full texts
BE	Baseline Emissions
BEF	Baseline Emission Factor
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CL	Clarification Request
CO ₂	Carbon dioxide
CO ₂ e	Carbon dioxide equivalent
DNA	Designated National Authority
EF	Emission Factor
ER	Emission Reductions
FAR	Forward Action Request
GHG(s)	Greenhouse gas(es)
GWP	Global Warming Potential
IPCC	Intergovernmental Panel on Climate Change
MoV	Means of Verification
MR	Monitoring Report
NA	Not Applicable
OSV	On Site Visit
PD	Project Description
PP(s)	Project Proponent(s)
QA/QC	Quality Assurance /Quality Check
Ref.	Document Reference
SS(s)	Sectoral Scope(s)
TA(s)	Technical Area(s)
VCU	Verified Carbon Unit
VCS	Verified Carbon Standard
VKU	VKU Certification Ltd.
VVS	Validation and Verification Standard
VVB	Validation and Verification Body
SRPC	Southern Regional Power Committee

APPENDIX 3: AUDIT FINDINGS

Finding No. 01	Date: 12-December-2025
Finding Type- CAR ☒ CL ☐ FAR ☐	
Stage of finding raised:	
Desk Review	☒
On-site/ ~~remote~~ /hybrid assessment	☒
Technical Review	☐
Project Review Report by Registry	☐
Requirement	
- VCS Standard Version 4.7, dated 16-April-2024 - VCS Validation and Verification Manual Version 3.2, dated 19-October-2016 - VCS MR Template, v4.4	
Non-Conformity	
The Assessment Team identified that the Project Proponent has not fully followed the general guidelines of the VCS Monitoring Report Template Version 4.4.	
Evidence	
Cover page of the MR v01, dated 17-Sep-2025- The VCS MR Template V4.4 guidelines are not followed to fill the 'Original date of issue' and 'Most recent date of issue' on the cover page of the MR v01, dated 17-Sep-2025. - Content table is tempered as the section number of "Project Details" is missing in the Content Table and the section with heading "Project Details" of the MR v01, dated 17-Sep-2025. - In section 1.3 of MR v01, dated 17-Sep-2025, AT identified that the Tables are tempered. - In section 1.11.3 of MR v01, dated 17-Sep-2025, AT identified that the required information is not mentioned. - In section 1.12 of MR v01, dated 17-Sep-2025, The Assessment Team identified that the Project Proponent has not followed the template guidelines for selecting the SDG indicators as required under Section 1.12 of the VCS Monitoring Report Template Version 4.4. - In section 5.4 of MR v01, dated 17-Sep-2025, AT identified that the Ex-ante ERs are not mentioned in the monitoring report as required by VCS MR Template v4.4. - In section 5.4 of MR v01, dated 17-Sep-2025, AT identified that PP has deleted some section which are not required for this project activity.	
1st Response from PP	Date: 29-January-2026
- VCS MR Template V4.4 guidelines are now followed in cover page. - Content table is now repaired. - Section 1.3 of MR is now repaired. - Information is now added to the section 1.11.3 - Template guidelines are now followed in the section 1.12 of report - Ex ante ERs are now incorporated in section 5.4 - Some information are now added in the section 5.4 of MR	
Documents provided by PP for review	
Revised version of MR	
1st Review by Assessment Team	Date: 16-January-2026
AT Unable to trace the responses against the finding no.1	
2nd Review by Assessment Team	Date: 16-February-2026

1. PP has now mentioned the 'Original date of issue' and 'Most recent date of issue' on the cover page of the MR in line with the VCS MR Template v4.4
2. It is found that the "Project Details" Section number is missing from the table in the VCS MR Template v4.4 and that the PP has followed the template. PP has updated the table as per the sections and their corresponding page numbers in MR
3. PP has updated the MR and has now included all the tables in section 1.3 of MR as per the VCS MR Template v4.4, and the tables are found to be appropriate.
4. PP has now included all the questions mentioned in Section 1.11.3 of VCS MR Template v4.4, and the mentioned information by PP is found to be appropriate.
5. PP has now followed the VCS MR Template v4.4, and indicated the SDG Indicators as per the requirements. Additionally, the SDG indicators are consistent with the previously approved Monitoring Reports available on VCS webpage for the project VCS 2020
6. PP has now mentioned the Ex-ante ERs in the Section 5.4 of MR as per the VCS MR Template v4.4 requirements of the section, and the Ex-ante ER values are found to be consistent to be Ex-post ER sheet and registered VCS Joint PDMR
7. PP has now added all the tables and information in Section 5.4 of MR as required by VCS MR Template v4.4, and the mentioned information is found to be appropriate as per the template requirements.

Finding No. 01 is Closed.

Finding No. 02	Date: 12-December-2025
Finding Type- CAR ☒ CL ☐ FAR ☐	
Stage of finding raised: Desk Review ☒ On-site/ ~~remote~~ /hybrid assessment ☒ Technical Review ☐ Project Review Report by Registry ☐	
Requirement ▪ VCS Standard Version 4.7, dated 16-April-2024 ▪ VCS Validation and Verification Manual Version 3.2, dated 19-October-2016 ▪ VCS MR Template, v4.4	
Non-Conformity The assessment of the monitoring report revealed that there are multiple formatting errors/discrepancy in various sections of the MR v01 (17-Sep-2025).	
Evidence 1. In section 1.2 of MR v01, dated 17-Sep-2025, AT identified that the name of the name of VVB is not correctly mentioned. 2. In Section 1.12 of MR v01, dated 17-Sep-2025, the emission reduction unit mentioned is not correct. 3. AT identified that the project is fully implemented and currently undergoing its 8th periodic verification; however, the PP has used futuristic statements to describe activities and the implemented scope of work. 4. In Section 3.1 of MR v01, dated 17-Sep-2025, the voltage unit mentioned is inconsistent with the actual voltage unit	
1st Response from PP	Date: 05-January-2026
1. Name of VVB is now correctly mentioned in section 1.2 of revised MR. 2. Unit of emission reduction is now revised in section 1.12 of MR.	

3. Used futuristic statement is now been revised	
4. The voltage unit is corrected in the section 3.1 of revised MR.	
Documents provided by PP for review	
Revised monitoring report dated 05-January-2026 version 02	
1st Review by Assessment Team	Date: 16-January-2026
1. The PP has updated the name of the VVB organization, and the revised name is consistent with the VVB that had conducted the verification for the period from 01-April-2022 to 30-June-2023, as confirmed through the verification report of the monitoring period. Also, PP has updated the name of the VVB organization, and the revised name is consistent with the VVB that is currently performing the verification assessment of the project for monitoring period 01-April-2024 to 31-March-2025. Accordingly, the revision is deemed appropriate, and the finding is considered closed. 2. PP has revised the unit and it is found to be appropriate as per the ER calculation. Hence, the finding is closed. 3. PP has revised the statements in MR and it is now found to be consistent with the current project implementation status. Hence, the finding is closed 4. The PP has revised the relevant paragraph in the Monitoring Report and removed the previously incorrect voltage unit. The updated text is now consistent with the actual voltage values observed during the onsite audit, thereby resolving the earlier inconsistency in unit reporting. The corrective action is adequate, and the finding is considered closed.	
Finding No. 02 is closed.	

Finding No. 03	Date: 12-December-2025
Finding Type- CAR ☒ CL ☐ FAR ☐	
Stage of finding raised:	
Desk Review	☐
On-site/ ~~remote~~ /hybrid assessment	☒
Technical Review	☐
Project Review Report by Registry	☐
Requirement	
▪ VCS Standard Version 4.7, dated 16-April-2024 ▪ VCS Validation and Verification Manual Version 3.2, dated 19-October-2016 ▪ VCS MR Template, v4.4	
Non-Conformity	
The reported information in the Monitoring Report (MR) v01, dated 17-Sep-2025 is inconsistent with the observations made during the onsite audit.	
Evidence	
1. During the onsite audit, the Assessment Team observed that grievances have been received during the current monitoring period. Hence, the reported information in MR and the observation onsite are inconsistent. Additionally, AT unable to trace a scanned copy of the grievance register as evidence for verification in the submitted folder of supporting evidences by PP as required by clause 3.26.3 of the VCS Standard version 4.7. 2. The O&M entity present and operating at the site during the onsite audit is inconsistent with the O&M entity reported in the Monitoring Report. 3. During the assessment of the Monitoring Report, the Assessment Team (AT) identified that the Project Proponent (PP) claims contribution to SDG 7 by stating that <i>"Clean electricity generation through Hydro Project results in avoidance of consumption of fossil fuels."</i> However, as per the project description and onsite observations, the AT confirms that the	

project is a wind power project, and no hydro technology is involved in the project activity as described in the registered Joint PDMR. - In Section 3.1 of MR v01, dated 17-Sep-2025, the PP stated that there were no major breakdowns during the current monitoring period. However, interviews with the O&M team and document review during the onsite audit confirmed that major breakdowns did occur. Additionally, Appendix 4 of the Monitoring Report includes reported breakdowns, and the total recorded breakdown duration observed onsite is 58,320 hours, of which 2,293 hours correspond to major breakdowns. Therefore, the information reported in Section 3.1 is inconsistent with both the onsite observations and other sections of the Monitoring Report. - In Section 5.4 of MR v01, dated 17-Sep-2025, the explanation provided indicates a reduction in GHG ERs for the current monitoring period compared to the ex-ante value; however, the percentage difference reflects an increase in ERs- implying inconsistency in the reported value and the justification	
1st Response from PP	Date: 05-January-2026
- Grievance record is now submitted to assessment team. - O&M entity is now revised in the monitoring report. - The project activity is wind power project hence wind power is mentioned throughout the MR. - Breakdown report is now provided to assessment team and monitoring report is now revised accordingly. - The percentage difference is now revised as per ER sheet in the section 5.4 of MR.	
Documents provided by PP for review	
Grievance records O&M documents ER sheet and revised MR	
1st Review by Assessment Team	Date: 16-January-2026
- The PP has now submitted a scanned copy of the grievance register. However, the submitted register reflects no grievances recorded during the current monitoring period, which remains inconsistent with the onsite observations of the Assessment Team, where grievances were noted in the physical register at site. As the documentary evidence provided does not reconcile with the onsite records and does not substantiate the grievances observed by the AT, the inconsistency remains unresolved. Additional clarification and accurate submission of the grievance records corresponding to the onsite register are still required. - The PP has revised the Monitoring Report to correct the name of the O&M entity, which is now reported as GE India Industrial Private Limited, consistent with the entity identified during the onsite audit. In addition, the PP has submitted the O&M agreement as supporting evidence confirming the engagement of this entity for O&M activities at the project site. This resolves the earlier inconsistency between onsite observations and the MR. The corrective action and supporting documentation are acceptable, and the finding is closed. - The PP has revised the Monitoring Report to correct the technology description used to justify the project's contribution to SDG 7. The earlier reference to "clean electricity generation through Hydro Project" has been replaced with "clean electricity generation through Wind Power Project," which is consistent with the nature of the implemented project activity as a wind project under the registered Joint PDMR. The revision appropriately addresses the inconsistency previously identified between the SDG justification and the actual project technology. The correction is acceptable, and the finding is closed. - The PP has revised the relevant paragraph in the Monitoring Report to remove the earlier statement of "no major breakdowns" and now clearly reports that several breakdowns occurred during the monitoring period, with details of major breakdowns provided in Appendix 4 of the MR. In addition, the PP has submitted an excel sheet containing breakdown records, including date, location, start time, end time, total duration, description/reason, and corrective actions taken. The breakdown information confirms major events, predominantly attributable to grid tripping. The revised reporting is now consistent with onsite audit	

observations and adequately addresses the earlier inconsistency. The response is acceptable and the finding is closed. 5. The PP has revised the Monitoring Report to correct the inconsistency between the explanation and the percentage difference in GHG emission reductions. The justification now clearly states that the actual emission reductions for the monitoring period are 500,889 tCO₂e, which is 1.08% lower than the ex-ante estimate of 557,007 tCO₂e. This is consistent with the explanation attributing the variation to lower electricity generation due to PLF-related factors such as wind pattern, grid availability, and plant breakdowns. The previous contradictory indication of higher achieved ERs has been removed. The justification and revised figures are now consistent and resolve the earlier discrepancy. The response is acceptable, and the finding is closed.	
2nd Response from PP	Date: 29-January-2026
1. The Project Participant (PP) has clarified that the grievance register observed onsite was maintained by the O&M contractor for operational purposes. As this register is under the custody of the O&M party, it cannot be shared as part of the project documentation. In response to the request, the PP has now submitted the grievance register maintained directly by JSW officials, which reflects no grievances recorded during the current monitoring period.	
Documents provided by PP for review	
Grievance register	
2nd Review by Assessment Team	Date: 16-February-2026
1. PP has shared the sample copies of the grievance register placed at the site for operational purpose, which was also verified by the AT during the onsite audit. The inputs in the register are for the day-to-day operation and maintenance, and does not include any input regarding the grievance by the local stakeholders. PP has also submitted the grievance register maintained by JSW officials for any input from the local stakeholders, and the reported statement that no grievance has been received in the current MP is found to be consistent with the submitted scan copy. Hence the finding is closed	
Finding No. 03 is Closed.	

Finding No. 04	Date: 12-December-2025
Finding Type- CAR ☒ CL ☐ FAR ☐	
Stage of finding raised:	
Desk Review	☒
On-site/ ~~remote~~ /hybrid assessment	☒
Technical Review	☐
Project Review Report by Registry	☐
Requirement	
- VCS Standard Version 4.7, dated 16-April-2024 - VCS Validation and Verification Manual Version 3.2, dated 19-October-2016	
Non-Conformity	
The information reported in VCS MR v01, dated 17-Sep-2025, is not fully consistent with requirements of Monitoring report template 4.4 and VCS Standard version 4.7.	
Evidence	
1. In Section 1.6 of MR: The Assessment Team was unable to trace any information in the Monitoring Report that corresponds to the event which demonstrates when the project started generating emission reductions.	

- In Section 1.7 of MR: The Assessment Team unable to trace any justification in the MR, how the selected length of the crediting period conforms with the applicable requirements of the VCS Standard 4.7. - In Section 1.9 of MR: The Assessment Team identified that the complete set of tools as specified in the registered Joint PDMR Version 02 dated 20 December 2019 has not mentioned in the MR. - In Section 2.1.1 of MR: The Monitoring Report states that stakeholder diversity is unlikely to change over time; however, the AT unable to trace sufficient description of the social, economic, and cultural diversity within stakeholder groups, the interactions between different stakeholder groups, or evidence to support that the composition of each group remains unchanged over time. - In Section 2.2.2 of MR: The Assessment Team was unable to trace any information supporting the Project Proponent's statement in the "Mitigation or Preventative Measure(s) Taken" section of the Monitoring Report that there are no natural or human-induced risks identified for stakeholders, as required by section 2.2.2 of the VCS Monitoring Report Template, version 4.4.	
1st Response from PP	Date: 05-January-2026
- The information of project start date and commissioning has been mentioned in section 1.6 of MR and commissioning record is also provided to assessment team. - Length of crediting period has been mentioned as per registered PDD only. - The list of tools applied is now revised as per JPDMM in section 1.9 of MR. - Evidence are now provided to assessment team to justify the social, economic, and cultural diversity within stakeholder groups, the interactions between different stakeholder groups. - Evidence are now provided to assessment team to justify "Mitigation or Preventative Measure(s) Taken" section of the Monitoring Report that there are no natural or human-induced risks identified for stakeholders.	
Documents provided by PP for review	
Revised MR and Policy copies of organisation	
1st Review by Assessment Team	Date: 16-January-2026
- AT could not trace the evidence submitted by the PP in the supporting documents shared with DVR response. - PP has clarified that the selected crediting period length is in line with the registered PDD. However, AT is still unable to trace how this conforms with the VCS Standard v4.7. - PP has now updated the table and included the Tool 01, v07.0.0. The added tool is found to be consistent with the registered Joint PDMR v02, dated 20-December-2019, and the weblink provided in footnote #2 corresponds to the Tool 01, v07.0.0. Hence, the finding is considered closed - The webpage in footnote #3 describes JSW Group's commitment to transparency in customer information and product lifecycle reporting. The purpose of the footnote in the Monitoring Report is to support the PP's statement that stakeholder diversity is unlikely to change over time. The inclusion of the footnote with a credible, publicly accessible reference supports the assertion that the stakeholder composition remains stable and consistent with the project's context. On this basis, the added evidence is acceptable to justify the claim that diversity is unlikely to change over time. Therefore, the finding is considered closed. - AT still could not trace the justification or information supporting the statement. It is unclear how the provided justification "there are no exclusions, communication gaps, or barriers that might prevent stakeholders from engaging or participating" explains the mitigating or preventive measure for risk identification of Natural and human-induced risks to stakeholders' wellbeing.	
2nd Response from PP	Date: 30-January-2026
Evidence copy is now submitted to assessment team	

2. Selecting crediting period is inlined with the PDD and section is now revised 5 . Justification is now provided	
Documents provided by PP for review	
Commissioning certificate and revised MR	
2nd Review by Assessment Team	Date: 16-February-2026
1. PP has now submitted the commissioning certificate of the project activity dated 29-January-2019 stating that the Commercial Operation Date of the project to be considered as 30-January-2019 issued by Solar Energy Corporation of India Ltd. This clearly substantiate the commissioning date of the project activity. Hence, the finding is closed 2. PP has revised the justification, and the length of the selected crediting period is in line with the registered VCS Joint PDMR. Hence, the finding is closed 5. The Assessment Team reviewed the referenced JSW Group “Transparency to Customers” webpage. The referenced page demonstrates the Group’s commitment to transparent and responsible engagement with stakeholders, emphasizing openness in reporting environmental and social information and enabling informed decision-making by stakeholders. While the webpage primarily focuses on transparency in sustainability reporting rather than specific risk mitigation measures, it forms part of JSW’s broader sustainability framework that underscores accountability and communication with stakeholders. Taken together with the Monitoring Report’s assertion that there are no identified natural or human-induced risks to stakeholder well-being, and considering the lack of evidence of any such risks during the current monitoring period, the Assessment Team finds the Project Proponent’s preventive rationale acceptable. The conclusion that no natural or human-induced risks to stakeholders have been identified is therefore considered reasonable and acceptable	
Finding No. 04 is Closed	

Finding No. 05	Date: 12-December-2025
Finding Type- CAR ☐ CL ☒ FAR ☐	
Stage of finding raised:	
Desk Review	☒
On-site/ ~~remote~~ /hybrid assessment	☐
Technical Review	☐
Project Review Report by Registry	☐
Requirement	
- Clause 3.26.3 of VCS Standard Version 4.7, dated 16-April-2024 - VCS Validation and Verification Manual Version 3.2, dated 19-October-2016	
Non-Conformity	
AT unable to trace the adequate evidence to substantiate claims and requirements related to program exclusivity, emission crediting, social and occupational aspects, equipment calibration, and operational performance during the current monitoring period, as per the requirements of clause 3.26.3 of VCS Standard Version 4.7.	
Evidence	
Assessment Team unable to trace the evidence in the submitted folder of supporting evidences to verify that-	
- The role of Climera Carbon Private limited in the project activity. - the project is not receiving or seeking credit for reductions and removals from a project activity under another GHG program and the project is not registered or seeking registration under any other GHG programs	

3. the project reductions or project activity is not included in an emissions trading program or binding emission limit, has not sought, received, or is planning to receive credit from another GHG-related environmental credit system, and does not affect the emissions footprint of any product(s) (goods or services) that are part of a supply chain 4. the employment generation in the current MP by the project activity 5. the trainings provided in the current MP 6. the grievances received in the current MP 7. The evidence to confirm that the ownership of the land on which the project activity is implemented rests with the Project Proponent. 8. the SOPs or the working and safety procedures implemented at the project site to mitigate risks to the working conditions of site personnel. 9. the HR Policy to substantiate the claims mentioned for preventive measures taken by PP at the project site 10. the evidences to substantiate the claims of no risk identified for the stakeholders and the environment and, respect for human rights and equality. 11. Evidence to verify the Total actual electricity data and total scheduled electricity data 12. the calibration certificate to verify the details mentioned in the table of Appendix 3 of MR v01, dated 17-Sep-2025 13. the occurrence of breakdowns during the current monitoring period.	
1st Response from PP	Date: 05-January-2026
1. Evidence is now provided to clarify the role of Climera Carbon Private limited in the project activity. 2. No double accounting declaration is now been submitted to assessment team. 3. No double accounting declaration is now been submitted to assessment team. 4. Pay slip is now submitted 5. Training document and attendance is now submitted 6. Grievance records are now submitted 7. Land documents are now submitted 8. SOPs or the working and safety procedures are now submitted 9. HR policies are now submitted 10. human rights and equality & stakeholder policy is now submitted 11. JMR is now provided to cross verify the scheduled vs actual electricity data 12. The calibration records for year 2021 is now submitted 13. Breakdown reports are now submitted.	
Documents provided by PP for review	
1. Breakdown reports 2. calibration records for year 2021 3. JMR 4. human rights and equality & stakeholder policy 5. HR policies 6. Grievance records 7. Land documents 8. Pay slip 9. Training document 10. No double accounting declaration	
1st Review by Assessment Team	Date: 16-January-2026
1. AT could not trace the evidence submitted by the PP in the supporting documents shared with DVR response. 2. The PP has submitted a duly signed declaration confirming that the project is not registered under, nor seeking registration with, any other GHG program; is not claiming credits under any other mechanism (including REC or compliance markets); and that there will be no double counting of emission reductions during the crediting period. However, the crediting period	

mentioned in the declaration is found to be inconsistent with the crediting period mentioned in MR and registered Joint PDMR.

3. Based on the submitted declaration, the PP has confirmed that there are no binding emission limits applicable to the project, it is not participating in any compliance market or emissions trading program, it has not sought and does not intend to seek credits under any other GHG program, and emission reductions will not be double counted or used in multiple mechanisms. However, the crediting period mentioned in the declaration is found to be inconsistent with the crediting period mentioned in MR and registered Joint PDMR.
Additionally, AT is unable to trace the evidence to verify that the project activities does not affect the emissions footprint of any product(s) (goods or services) that are part of a supply chain.
4. PP has submitted the salary slips. However, AT could only trace salary slips of 2 employees in the supporting documents shared by PP with this response. AT is unable to trace evidence to verify that 06 employees have been employed in the current monitoring period.
5. PP has submitted the PPT of training and training attendance sheet for the Training on first aid and fire awareness provided on 02-April-2024. However, PP has mentioned in the SDG Table (Table 1) of this MR, that 06 trainings have been provided in the current MP. Hence, the reported training in Appendix-2 is inconsistent with the trainings mentioned in Section 1.12 of MR. Additionally, the location of the training mentioned is inconsistent with the evidence submitted.
6. The PP has now submitted a scanned copy of the grievance register. However, the submitted register reflects no grievances recorded during the current monitoring period, which remains inconsistent with the onsite observations of the Assessment Team, where grievances were noted in the physical register at site. As the documentary evidence provided does not reconcile with the onsite records and does not substantiate the grievances observed by the AT, the inconsistency remains unresolved. Additional clarification and accurate submission of the grievance records corresponding to the onsite register are still required.
7. The PP has submitted the relevant land ownership documents. The records confirm that the project land is owned by M/s Mytrah Vayu (Sabarmati) Pvt. Ltd., the entity implementing the project activity. This satisfactorily demonstrates land ownership for the project site. The response is acceptable and the finding is closed.
8. PP has submitted the SOPs for verifying the working and safety procedures implemented at site, and the SOPs submitted include 33 kV line breakdown rectification, line inspection, line maintenance, pole painting, earth pit maintenance, maintenance of CT and PT, measurement of skid mounting substation yard, power transformer maintenance, replacement of 33 kV GOS/ Isolator, replacement of lightning arrestor and vacuum circuit breaker. Overall, the SOPs clearly state the safety procedures to be followed at site and thus found to be appropriate. Hence, the finding is considered closed.
9. AT has reviewed the JSW Energy Sustainability Policies page mentioned in footnote, which includes the Human Rights Policy and other relevant policies. The Human Rights Policy clearly outlines the organization's commitment to nondiscrimination, equality, inclusivity, and protection of human rights, along with preventive measures such as risk and impact assessments, grievance mechanisms, training, and compliance with statutory and international standards. This policy is directly relevant and sufficient to substantiate the Monitoring Report's claims regarding the preventive measures taken by the Project Proponent at the project site. The footnoted policy documentation adequately fills the previously identified evidence gap. Hence, the finding is closed
10. AT has reviewed the JSW Energy Sustainability Policies page mentioned in footnote, which includes the Human Rights Policy and other relevant policies. The Human Rights Policy clearly outlines the organization's commitment to nondiscrimination, equality, inclusivity, and protection of human rights, along with preventive measures such as risk and impact assessments, grievance mechanisms, training, and compliance with statutory and international standards. This policy is directly relevant and sufficient to substantiate the Monitoring Report's claims regarding the preventive measures taken by the Project Proponent

at the project site. The footnoted policy documentation adequately fills the previously identified evidence gap. Hence, the finding is closed 11. PP has submitted the regional electricity accounts issued by Southern Regional Power Committee, Central Electricity Authority, Government of India for both the provisional and final electricity generation values and these are found to be credible and appropriate. Hence, the finding is closed. 12. PP has submitted the calibration certificate. However, the calibration date and calibration due date are found to be inconsistent with the dates mentioned in the calibration certificate. 13. The PP has submitted the detailed breakdown report for the current monitoring period, providing verifiable evidence of breakdown events. The report includes the date and location of each event, start and end times, total duration, description of the breakdown, root cause, and corrective actions undertaken. The records confirm that multiple breakdowns occurred, including major events primarily associated with grid tripping, and the data are consistent with the revised Monitoring Report and onsite observations. This documentation adequately substantiates the occurrence of breakdowns during the monitoring period and resolves the earlier evidence gap. The corrective action is appropriate, and the finding is closed.	
2nd Response from PP	Date: 30-January-2026
1. Breakdown reports are now submitted 2. calibration records for year 2021 are now submitted 3. JMR are now submitted 4. human rights and equality & stakeholder policy are now submitted 5. HR policies are now submitted 6. Grievance records are now submitted 12. Calibration certificate do not include the date of due of calibration, but consistent with calibration due date mentioned in PDD	
Documents provided by PP for review	
1. Breakdown reports 2. calibration records for year 2021 3. JMR 4. human rights and equality & stakeholder policy 5. HR policies 6. Grievance records	
2nd Review by Assessment Team	Date: 16-February-2026
1. PP has now submitted the Service order contract between Climera Carbon Private Limited and JSW Vayu (Sabarmati) Pvt Ltd dated 19.08.2025 for the project VCS 2020, and it is found to be appropriate and substantiate the role of the former organisation in the project activity. Hence, the finding is closed 2. PP has submitted the calibration certificate for the calibration done on 26-June-2021, and as per the registered VCS Joint PDMR, the calibration is valid up to 5 years. However, as good practice, the meters are regularly tested, and the recent calibration certificate is shared by PP. hence, the finding is considered closed as per the registered monitoring plan. 3. The crediting period mentioned in the revised declaration submitted by PP is now consistent with the crediting period mentioned in MR and Registered VCS Joint PDMR. Also, PP has declared 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 the finding is closed 4. PP has now submitted the salary slips of all the 4 employees employed during the current MP and these are found to be appropriate and adequately substantiate the SDG 8 claim by the project activity. Hence, the finding is closed 5. PP has now mentioned the list of all the six trainings provided in the current MP in Appendix 2 of MR, and submitted the evidence for the trainings conducted. Hence, the finding is closed 6. PP has shared the sample copies of the grievance register placed at the site for operational purpose, which was also verified by the AT during the onsite audit. The inputs in the register are for the day-to-day operation and maintenance, and does not include any input regarding the grievance by	

the local stakeholders. PP has also submitted the grievance register maintained by JSW officials for any input from the local stakeholders, and the reported statement that no grievance has been received in the current MP is found to be consistent with the submitted scan copy. Hence the finding is closed

12. PP has submitted the calibration certificate for the calibration done on 26-June-2021, and as per the registered VCS Joint PDMR, the calibration is valid up to 5 years. However, as good practice, the meters are regularly tested, and the recent calibration certificate is shared by PP. hence, the finding is considered closed as per the registered monitoring plan.

Finding No. 05 is Closed

Finding No. 06	Date: 12-December-2025
Finding Type- CAR ☐ CL ☒ FAR ☐	
Stage of finding raised:	
Desk Review	☒
On-site/ ~~remote~~ /hybrid assessment	☒
Technical Review	☐
Project Review Report by Registry	☐
Requirement	
- VCS Standard Version 4.7, dated 16-April-2024 - VCS Validation and Verification Manual Version 3.2, dated 19-October-2016	
Non-Conformity	
The information reported in VCS MR v01, dated 17-Sep-2025, is not fully consistent with supporting appendices.	
Evidence	
VCS MR v01, dated 17-Sep-2025- - In Section 1.12 of MR: During the assessment of the Monitoring Report, the Assessment Team (AT) identified that the Project Proponent (PP) claims contribution to SDG 7 by stating that “Clean electricity generation through Hydro Project results in avoidance of consumption of fossil fuels.” However, as per the project description and onsite observations, the AT confirms that the project is a wind power project, and no hydro technology is involved in the project activity as described in the registered Joint PDMR. The AT was unable to identify how the PP has justified the SDG 7 contribution based on electricity generation from a hydro power plant when no hydro technology forms part of the implemented project activity. - In Section 1.12 of MR: During the assessment, the AT identified that the Project Proponent claims contribution to SDG 4 based on the statement that workers at the site are trained and have improved skills. However, Table 1 of the current Monitoring Report, as well as the registered Monitoring Reports from previous verification periods, do not include any SDG 4 indicators. As a result, the AT was unable to trace any documented indicator, metric, or evidence that substantiates the claimed contribution to SDG 4. - In Section 1.12 of MR: During the assessment of the Monitoring Report, the Assessment Team identified that the Project Proponent has stated that “There is no compliance for monitoring and reporting the emission reduction and SDG contribution from the project activity.” The AT was unable to determine how this statement aligns with the requirements of VCS Standard Version 4.7, which requires project proponents to demonstrate contributions to a minimum of three SDGs in all monitoring reports verified after the effective date. For projects registered before 20 January 2023, the Standard further requires demonstration of at least three SDG contributions by 20 January 2025, as outlined in Section 3.16.	

4. In Section 2.2.1 of MR: The Monitoring Report states that the management team has expertise and experience in implementing similar project activities and engaging communities. However, the report does not provide supporting evidence or details (e.g., prior project examples, qualifications, or community engagement records) to demonstrate that the management team possesses the required experience, as per the requirements of clause 2.2.1 of the MR template version 4.4. 5. In Section 3.1 of MR: AT unable to identify how a 2.6 MVA transformer is sufficient for a 250 MW project. 6. In Appendix 4 of MR v01, dated 17-Sep-2025, the breakdown details presented in the table pertain to a period outside the current monitoring period. It is unclear how these records are relevant to the activities undertaken during the current monitoring period.	
1st Response from PP	Date: 05-January-2026
1. Section 1.12 is now revised and wind project is now added. 2. SDG 4 is now revised under section 1.12 3. Section 1.12 is now aligned with the requirements of VCS Standard Version 4.7, 4. Footnote is now added to proof expertise of organisation under 2.2.1 of MR 5. Section 3.1 of MR is now revised 6. Appendix 4 is now revised	
Documents provided by PP for review	
1. Revised MR	
1st Review by Assessment Team	Date: 16-January-2026
1. The PP has revised the Monitoring Report to correct the technology description used to justify the project's contribution to SDG 7. The earlier reference to "clean electricity generation through Hydro Project" has been replaced with "clean electricity generation through Wind Power Project," which is consistent with the nature of the implemented project activity as a wind project under the registered Joint PDMR. The revision appropriately addresses the inconsistency previously identified between the SDG justification and the actual project technology. The correction is acceptable, and the finding is closed. 2. The PP has revised the Monitoring Report and corrected the earlier reference to SDG 4. The statement now links the project activity to SDG 8, which is consistent with the SDGs listed in Table 1 of the Monitoring Report and with the SDGs claimed in previous monitoring periods. This revision removes the unsupported claim regarding SDG 4 and aligns the narrative with the documented indicators. The inconsistency has been resolved. The revision is acceptable, and the finding is closed. 3. The PP has revised the Monitoring Report and removed the statement indicating that there is "no compliance for monitoring and reporting the emission reduction and SDG contribution from the project activity." Deletion of this inconsistent statement resolves the misalignment with the VCS Standard Version 4.7 requirements regarding SDG contribution reporting. This is found to be appropriate, and the finding is considered closed. 4. AT has reviewed the "Wind Assets" webpage provided by the PP in footnote #4, which lists multiple wind projects implemented by JSW Energy, including sizeable ISTS-connected wind power projects in Tamil Nadu (e.g., SECI IX and SECI X wind projects). This webpage demonstrates the organization's active portfolio of wind power projects with commissioning history and long-term PPA contracts, illustrating JSW Energy's operational experience in implementing similar renewable energy activities relevant to the management team's expertise. Based on this supporting evidence, the PP has now provided a credible reference to substantiate that the management team has experience in implementing and managing wind project activities. Hence, the finding is closed. 5. PP has revised the paragraph. However, PP has not mentioned the transformer capacity in the monitoring report to verify the transformer capacity installed at the project site. 6. PP has removed the breakdown details of the period outside the current MP in Appendix-4 of MR, and the omission is found to be appropriate. Hence, the finding is closed.	

2nd Response from PP	Date: 30-January-2026
5. Transformer capacity is now added to this section of MR	
Documents provided by PP for review	
Revised MR	
2nd Review by Assessment Team	Date: 16-February-2026
5. PP has now mentioned the transformer capacity and it is found to be consistent with the technical specifications submitted and verified during the onsite audit. Hence, the finding is closed.	
Finding No. 06 is Closed.	

Finding No. 07	Date: 12-December-2025
Finding Type- CAR ☐ CL ☒ FAR ☐	
Stage of finding raised:	
Desk Review	☒
On-site/ ~~remote~~ /hybrid assessment	☒
Technical Review	☐
Project Review Report by Registry	☐
Requirement	
- VCS Standard Version 4.7, dated 16-April-2024 - VCS Validation and Verification Manual Version 3.2, dated 19-October-2016	
Non-Conformity	
The Emission Reductions Calculation Sheet, v1, dated 17-September-2025, lacks adequate evidence to verify the reported data. The "Total actual data" has not been substantiated, and electricity generation has not calculated for the full monitoring period.	
Evidence	
Emission Reductions Calculation Sheet, v1, dated 17-Sep-25-	
- AT unable to identify, Why the PP has calculated the electricity generation value from 01-July-2024 to 31-March-2025 instead of the whole monitoring period from 01-April-2024 to 31-March-2025 for- - The Total Energy Schedule - The Total Generation Schedule as per Invoice - Generation as per Invoices for Assam, Bihar, Jharkhand and UP - During the onsite audit, AT identify that the actual electricity generation data were sourced from the Monthly Generation Reports (MGRs), as this information is contradicted with the source of Data mentioned in the ER sheet (As per JMR) and with the registered PD.	
1st Response from PP	Date: 05-January-2026
- Emission reductions are now calculated for whole monitoring period from 01-April-2024 to 31-March-2025. Total scheduled and actual generations are now revised. Also Generation as per Invoices for Assam, Bihar, Jharkhand and UP are now corrected. - Yes, actual electricity generation data were sourced from the Monthly Generation Reports, Hence Generation reports are now provided	
Documents provided by PP for review	
Generation statements Revised MR and ER sheet.	
1st Review by Assessment Team	Date: 16-January-2026

1. The PP has corrected the calculation period for electricity generation to cover the full monitoring period from 01-April-2024 to 31-March-2025, instead of the previously used period from 01-July-2024 to 31-March-2025. The revised ER sheet now reflects the complete monitoring period in line with the project's monitoring timeframe. The revision adequately addresses the earlier issue. The response is acceptable, and the finding is closed.
2. PP has submitted the REA for all the months in the current MP for the monthly generational data and the values now mentioned in the ER sheet are found to be consistent with the values mentioned in the REA shared. Hence, the finding is closed.

Finding No. 07 is closed.

Finding No. 08	Date: 26-February-26
Finding Type- CAR ☐ CL ☒ FAR ☐	
Stage of finding raised: Desk Review ☐ On-site/ ~~remote~~ /hybrid assessment ☐ Technical Review ☒ Project Review Report by Registry ☐	
Requirement ▪ VCS Standard Version 4.7, dated 16-April-2024 ▪ VCS Validation and Verification Manual Version 3.2, dated 19-October-2016	
Non-Conformity The information in Monitoring Report v04 require clarity and supporting documentation regarding SDG 8 employment status, waste management mitigation measures, baseline emission equation referencing, PLF estimation, and the cited training record, requiring clarification and submission of complete evidence to enable proper assessment.	
Evidence 1. In Section 1.12 of MR v04, it is unclear if the number of employees claimed for SDG 8 were newly employed during this monitoring period or is this in continuation to the ones already employed. 2. In Section 2.2.2 of MR v04, PP has mentioned that for Waste Spill, there is a scheduled waste management as the mitigation/preventive measure for working conditions. However, the supporting document to verify this preventive measure is nowhere to be found in the documents submitted by PP 3. In Section 5.1 of MR v04, it is unclear why PP has not quoted the equation number for baseline emission calculation as per applied methodology? 4. PLF estimation could not be traced anywhere in the Monitoring Report v04 5. In Appendix-1 of MR v04, training record of “Climate seasonal disease awareness” conducted on 09-December-2024 could not be found in the documents submitted by PP	

1st Response from PP	Date: 02/03/2026
1. In Section 1.12 of MR v04, number of employees statement are now revised. 2. Footnote is now provided as evidence for scheduled waste management of organisation. 3. Equation number for baseline emission calculation is now mentioned. 4. PLF estimation now added in the Ex-Post ER sheet. 5. Training no. is now revised in the updated MR.	
Documents provided by PP for review	
Revised MR	
Training document	
1st Review by Assessment Team	Date: 04-March-2026
1. SDG 8 – Employment Status (Section 1.12): The PP has revised the employment statement in Section 1.12 to provide improved clarity regarding the number of employees considered during the monitoring period. The explanation provided is found to be consistent with the project’s operational context and monitoring boundary. 2. Waste Management Mitigation Measure (Section 2.2.2): The PP has provided clarification through footnote reference and supporting documentation regarding the scheduled waste management practices implemented by the organization. The information provided is considered adequate to substantiate the preventive measures described in the MR. 3. Baseline Emission Equation Referencing (Section 5.1): The relevant equation number for baseline emission calculation has now been clearly referenced in accordance with the applied methodology. The correction ensures traceability and methodological consistency. 4. PLF Estimation: PLF estimation has been incorporated in the Ex-Post ER sheet. The value applied is consistent with the monitored generation data and is deemed acceptable for the purpose of emission reduction calculation. 5. Training Record (Appendix-1): The training reference has been revised in the updated MR, and the corresponding training document has been submitted. The submitted documentation is consistent with the information presented in Appendix-1. Finding No. 08 is closed.	
2nd Response from PP	Date:

Documents provided by PP for review	
2nd Review by Assessment Team	Date

APPENDIX 4: COMPETENCE STATEMENTS

Team Leader, Technical Expert TA 1.2 and Local Expert (India)-

		VKU.F50W. Competence Statement	
COMPETENCE STATEMENT			
Name	Anil Dhankar		
Nationality	Indian		
Countries of Experience	India, Nepal, Malawi		
Educational Qualification	B.Sc. (Botany, Chemistry, Zoology) M.Sc. (Environmental Science)		
Year of Experience	2 Years 9 months		
Area of Expertise	Climate Change & Environment/Industry		
Eligible Sectoral Scope	SS 1 – TA 1.2 - Energy generation from Renewables Energy sources SS 3 – TA 3.1. Energy demand He is a GS Approved Auditor		
Approved for Registries	☒ VCS ☒ SD Vista ☐ Plastic Credit ☒ GS4GG ☒ UCR ☒ UWR ☒ ICR ☒ CERCARBONO ☒ CR-i		
Roles approved in VKU			
Project Trainee	NO		
Validator/Verifier Trainee	NO		
Validator	YES		
Verifier	YES		
Team Leader	YES		
Technical Reviewer	NO		
Local Expert (India)	YES		
TA Expert (1.2, 3.1)	YES		
Financial Expert	NO		
Reviewed by	Apoorva Gupta (Quality Manager)	Date	23/06/2025
Approved by	Barun Kumar (Technical Manager)	Date	23/06/2025

Validator/Verifier- Trainee

 Certification Pvt. Ltd.	VKU.F50W. Competence Statement								
COMPETENCE STATEMENT									
Name	Pallavi Ahuja								
Nationality	Indian								
Countries of Experience	India								
Educational Qualification	B.E. (Electrical Engineering) MTech. (Renewable Energy)								
Year of Experience	1 Year								
Area of Expertise	Climate Change & Environment / Industry								
Eligible Sectoral Scope	NA								
Approved for Registries	☒ VCS ☒ SD Vista ☒ Plastic Credit ☒ GS4GG ☒ UCR ☒ UWR ☒ ICR ☒ CERCARBONO ☒ CR-i								
Roles approved in VKU									
Project Trainee	NO								
Validator/Verifier Trainee	YES								
Validator	NO								
Verifier	NO								
Team Leader	NO								
Technical Reviewer	NO								
Local Expert <i>(Country Wise)</i>	NO								
TA Expert <i>(X.X)</i>	NO								
Financial Expert	NO								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">Reviewed by</td> <td style="width: 35%;">Apoorva Gupta (Quality Manager)</td> <td style="width: 15%;">Date</td> <td style="width: 25%;">01.08.2025</td> </tr> <tr> <td>Approved by</td> <td>Barun Kumar (Technical Manager)</td> <td>Date</td> <td>01.08.2025</td> </tr> </table>		Reviewed by	Apoorva Gupta (Quality Manager)	Date	01.08.2025	Approved by	Barun Kumar (Technical Manager)	Date	01.08.2025
Reviewed by	Apoorva Gupta (Quality Manager)	Date	01.08.2025						
Approved by	Barun Kumar (Technical Manager)	Date	01.08.2025						

Technical Reviewer and Technical Expert TA 1.2-

		VKU.F50W. Competence Statement	
COMPETENCE STATEMENT			
Name	Barun Kumar		
Nationality	Indian		
Countries of Experience	India, South Africa, Kenya, Uganda, DR Congo, Zambia, Madagascar, Fiji, Egypt, Singapore		
Educational Qualification	B.Sc. (Environmental Science and Water Management) M.Sc. (Ecology & Environmental Sciences)		
Year of Experience	13 Years +		
Area of Expertise	Climate Change & Environment		
Eligible Sectoral Scope	SS 1 – TA 1.2 - Renewables SS 3 – TA 3.1 – Energy Demand SS 6 – TA 6.1 – Construction SS 7 – TA 7.1 – Transport SS 13 – TA 13.1 – Solid waste and wastewater SS 14 – TA 14.1 – Forestry He is a GS Approved Auditor		
Approved for Registries	☒ VCS ☒ SD Vista ☐ Plastic Credit ☒ GS4GG ☒ UCR ☒ UWR ☒ ICR ☒ CERCARBONO ☒ CR-i		
Roles approved in VKU			
Project Trainee	NO		
Validator/Verifier Trainee	NO		
Validator	YES		
Verifier	YES		
Team Leader	YES		
Technical Reviewer	YES		
Local Expert (India & South Africa)	YES		
TA Expert (1.2, 3.1, 6.1, 7.1, 13.1, 14.1)	YES		
Financial Expert	NO		
Reviewed by	Apoorva Gupta (Quality Manager)	Date	25/04/2025
Approved by	Dr. Vikas Kumar Aharwal (Director)	Date	25/04/2025