



GREENFIELD SOLAR POWER MISSION BY FORTUM INDIA

Document Prepared By



Certification Pvt. Ltd.

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Summary:

VKU Certification Pvt. Ltd. (hereinafter referred to as VKU) was engaged by Infinite Environmental Solutions Limited (hereinafter referred to as Infinite Solutions) to conduct the third verification of the greenhouse gas emission reductions reported for the "Greenfield Solar Power Mission by Fortum India" project activity (VCS ID 2069) in India. The verification covered the monitoring period from 01-April-2023, to 31-December-2023 (inclusive of both start and end dates), within the first crediting period from 19-March-2021, to 18-March-2031 (inclusive of both start and end dates). This verification was undertaken in accordance with relevant requirements for VCS activities.

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

The verification scope of the project is:

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

VKU conducted the verification process in accordance with its own established procedures, aligning with the requirements set forth in the VCS Program Guide version 4.4/06/, VCS standard version 4.6/07/, VCS Validation and Verification Manual version 3.2/08/, CDM M&P, the latest version of the CDM Validation and Verification Standard 3.0/09/, and relevant decisions of the COP/MOP and the CDM EB and applying standard auditing techniques.

These requirements encompass Article 12 of the Kyoto Protocol, the CDM Modalities and Procedures as agreed in the Marrakech Accords under decision 3/CMP.1, the annexes to this decision, subsequent decisions and guidance provided by COP/MOP & CDM Executive Board, and other applicable rules, including the Host Country legislation. Furthermore, standard auditing techniques were applied throughout the verification process.

The verification process encompassed a desk review, remote site inspection assessment, resolution of any outstanding matters, and the issuance of the final verification report and certification. This comprehensive

verification aimed to ensure that the reported emission reductions are thorough and precise, aligning with the relevant VCS requirements, thus enabling the project to obtain certification.

VKU diligently followed a rule-based approach during the verification process, ensuring strict adherence to the applicable VCS requirements. The verification encompassed a comprehensive assessment of the project activity's operations, monitoring procedures, and GHG emission reduction calculations. As a result, a total of **(07)** findings were raised, which includes: **04 Corrective Action Request (CARs); 03 Clarification Requests (CLs) and 00 Forward Action Required (FARs)**. All the raised findings were successfully resolved/closed after necessary corrections/clarifications by the client. The same has been discussed in Appendix 3 of this verification report.

The assessment team ensured that the reported emission reductions are complete and accurate by verifying 100% of the data, along with the supporting documents and evidences. This was performed during desk review and also by conducting personnel interviews and focussed group discussions during remote audit to project. Verification of data has been carried out in accordance with applicable VCS requirements, therefore the assessment team has detected no further uncertainties.

Verification Conclusion:

The GHG emission reductions were calculated based on the approved methodology ACM0002: Grid-connected electricity generation from renewable sources- version 19.0/12/ and Tool to calculate the emission factor for an electricity system; Version 07.0/13/ and the monitoring plan included in the registered VCS PD (version 02) dated 19-December-2019/03/.

Based on VKU's thorough assessment, it is their professional judgment that the project activity conclusion, "Greenfield Solar Power Mission by Fortum India" (VCS ID 2069) in State: Rajasthan, Country: India fully complies with the applicable requirements of VCS standard version 4.6 /07/ and associated guidelines. The project has successfully implemented the designated baseline and monitoring methodology outlined in ACM0002: Grid-connected electricity generation from renewable sources- Version 19.0. The monitoring system is in place and the emission reductions are calculated without material misstatement.

The monitoring system in place is effective and reliable, ensuring reasonable level of measurement and precision level allowed by the methodology and the VCS standards without any significant discrepancies.

As a result, VKU is able to objectively state that the project has achieved an emission reduction of 409,590 tCO₂e under first crediting period (19-March-2021 to 18-March-2031; Including both dates) during the third verification of the project activity for monitoring period from 01-April-2023 to 31-December-2023 (Inclusive of both start and end dates). This certification affirms the project's substantial contributions towards mitigating greenhouse gas emissions.

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1 INTRODUCTION

1.1 Objective

M/s Infinite Environmental Solutions Limited (hereafter referred as Infinite Solutions) commissioned M/s VKU Certification Pvt Ltd (here after referred as VKU) to carry out third verification of the project “Greenfield Solar Power Mission by Fortum India” ([VCS ID 2069](#)) in India for the period from 01-April-2023 to 31-December-2023 (Inclusive of both start and end dates) under first crediting period from 19-March-2021 to 18-March-2031 (Inclusive of both start and end dates).

In this report, a concise overview is presented regarding the verification results carried out in compliance with the requirements of the Verified Carbon Standard (VCS) and the United Nations Framework Convention on Climate Change (UNFCCC) criteria for Clean Development Mechanism (CDM). VKU adhered to its customary verification process, which is in accordance with Verra Standard version 4.6/7/ for verification. This approach guarantees the uniformity of project operations, monitoring, and reporting.

The objective of the verification is to have an independent evaluation of a project activity by an accredited validation and verification body¹. This evaluation is conducted in accordance with the stipulations outlined in the VCS Program Guide Version 4.4/06/, VCS standard version 4.6/07/, and the applicable GHG program. The verification is based on the VCS Project Description, registered under version 02 on 19-December-2019/03/.

This is the third verification of first crediting period **19-March-2021 to 18-March-2031 (Including both dates)**. The duration of this monitoring period is nine months or 275 days, specifically from **01-April-2023 to 31-December-2023 (inclusive of both start and end dates)**. The project activity follows a renewable crediting period² of 10 years, which can be extended a maximum of two times, as outlined in section 1.9 of VCS Project Description version 02 dated 19-December-2019/03/.

The project activity adopts renewable crediting period of 10 years period which can be renewed for maximum 2 times. As per Appendix 3 of VCS Standard, version 4.6, “Registered projects and projects that complete validation on or before 19-March-2020 remain eligible to apply the crediting period requirements under VCS Version 3.” Since the validation of the project activity by VVB was completed on 30-December-2019, it is eligible to apply the crediting period requirements under VCS Version 3 i.e. 10 years crediting period renewed twice.

¹ Assessment team assessed the VERRA's website at the time of submission: <https://verra.org/validation-verification/vku-certification-pvt-ltd/#vcs> wherein the scope of services of VKU certification Pvt. Ltd. is mentioned as verification and not validation. Thus, ensuring that the accreditation details mentioned in FVR is consistent and correct.

² This project is duly registered as per VCS standard 3.7 as per the validation report, in accordance with 3.8.1 of VCS standard 3.7 the project crediting period shall be a maximum of ten years which may be renewed at most twice. Please refer: <https://verra.org/wp-content/uploads/2020/11/PREVIOUS-VERSION-VCS-Standard-v3.7.pdf>

Table No 01: Number and time period of VCS Verification under fixed crediting period:

Verification No.	Monitoring Period (Inclusive of both dates)	Program	Number of years
1 st Verification	<u>19-March-2021 – 31-March-2022</u>	VCS	1.04 ³ <u>1 year 0 months and 13 days</u>
2 nd Verification	01-April-2022 – 31-March-2023	VCS	1.00 Year Twelve months
3 rd Verification	01-April-2023 – 31-December-2023 ⁴	VCS	09 Months

The objectives of this verification exercise are, by review of objective evidence, to establish that the monitoring system is operational and capable of generating Verified Carbon Units (VCUs) without any instances of double counting/37/, and to ensure the accuracy, completeness, consistency, transparency, and absence of significant errors or omissions in the reported data, an examination of the monitoring records and emissions reduction calculations is conducted. This aims to establish the reliability and integrity of the data.

1.2 Scope and Criteria

The verification scope is:

- To verify that the project is implemented as described in the registered VCS PD /03/
- To assess the project's compliance with other relevant rules including the host country legislation (India).
- To confirm that the monitoring system is implemented and fully functional to generate VCUs without any double counting.
- To establish that the data reported are accurate, complete, consistent, transparent and free of material error or omission by checking the monitoring records and the emissions reduction calculation.
- To 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 process is essential to certify that the reported emission reductions are comprehensive and accurate. The project undergoes evaluation based on the requirements

³ The duration of first monitoring was from 19-March-2021 to 31-March-2022 i.e. 1 year 0 months and 13 days which when converted to year is equivalent to 1.04 years.

⁴ Current verification i.e. 3rd Verification

outlined in VCS standard version 4.6/07/, VCS program guide version 4.4/06/, VCS validation and verification manual version 3.2/08/, and relevant rules and guidance.

VKU has followed the recommendations provided in the latest version of the CDM Validation and Verification Standard/09/, along with the VCS validation and verification manual. The verification process employs a rule-based approach, with a focus on identifying significant reporting rules and ensuring the reliability of project monitoring.

The verification method and criteria encompassed several phases, including

- (i) Desk review of VCS Project Description, registered under version 02 on 19-December-2019/03/and other supporting documents listed in Table-05;
- (ii) Remote-site interviews & Focussed Group Discussions with Stakeholders & PP representatives involved in project's implementation.
- (iii) Independent Internal Technical Review.
- (iv) VKU's Completeness/Quality Check,
- (v) and the Final issuance of the verification report.

Outstanding issues were resolved, leading to the issuance of the final verification report and the relevant VCS Validation and Verification Deeds of Representation.

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

1.3 Level of Assurance

All the revisions of the verification report before being submitted to the client were subjected to an independent internal technical review to confirm that all verification activities had been completed according to the pertinent VKU's procedure, with a reasonable level of assurance, as per section 04 clause 4.1.2 of the VCS standard version 4.6/7/

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 to 1% percent, as required by clause 4.1.10 of the VCS standard version 4.6/7/

The verification report is based on the Monitoring report/1/, VCS Project Description, registered under version 02 on 19-December-2019/03/ & supporting documents that were made available to the VKU's assessment team and information collected through performing interviews /51/ /PP Representatives/Local Stakeholders during remote site inspection/38/. The technical review was performed by a technical reviewer(s) qualified in accordance with VKU's qualification procedure. The assessment team and the technical reviewer team consist of the following personnel:

Table No 02: The Assessment Team members are as follows:

Role/Qualification of Assessment Team	Last Name	Middle Name	First Name
VCS Team Leader, VCS Verifier & Technical Expert TA 1.2 (Solar)	Kaushik	NA	Niharika ⁵
Project Trainee	Das	NA	Kriti

Table No 03: The Technical Reviewer Team is as follows:

Role/Qualification of Technical Team	Last Name	Middle Name	First Name
Technical Reviewer & Technical Expert TA 1.2 (Solar)	Ahirwar	Kumar	Vivek

1.4 Summary Description of the Project

Project Overview:

The project activity is a renewable energy project and the electricity delivered by the project activity as per power purchase agreement (PPA) /31/ which has been established with Solar Energy Corporation of India Limited, a government-appointed organization responsible for the development of Grid-connected Solar PV Power Projects, to facilitate the sale of electricity by the corresponding private parties (PPs). A PPA /31/ have been executed for 250 MW capacity between M/s Fortum Solar Plus Pvt. Ltd. (On behalf of Fortum India Private Limited) and Solar Energy Corporation of India Limited and will subsequently sell it to DISCOM/Unified Indian Grid after bundling it with the Thermal Power allotted by the Ministry of Power, Government of India. Fortum India Private Limited is the promoter of the project activity.

Energy Source & Project Nature:

The project activity involves total installation of 250 MW (AC) 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 was commissioned on **19-March-2021** which is the earliest date of commissioning of 1st 150 MW out of total 250 MW and the full project was commissioned on **01-May-2021** which is the date of commissioning of remaining 100 MW out of 250 MW solar power project activity and run satisfactorily since then which was verified against the registered VCS PD/03/ Previous Verification report /05/ and commissioning certificates/38/ which were submitted by

⁵ Niharika Kaushik, as the team leader, also fulfills the role of Validator-Verifier for this project, as detailed in Appendix 4 competence statement."

the PP to the assessment team as a response to the feedback raised by the assessment team during verification assessment as per section 3.26 and clause 3.26.3 of the VCS Standard version 4.6/7/ it is an obligation for the project proponent to make available to the validation/verification body the required supporting documents.

Hence VKU in adherence to the section 3.1, clause 3.1.8 of the VCS Standard version 4.6/7/ confirms that the capacity of the project was verified from the commissioning certificates/34/ and later verified during remote audit/50/ while interviewing the site personnel /51/ and hence declare that the project capacity is in line with the defined methodology ACM0002 version 19.0 The project activity is located in Village - Luna Khurd, Luna Kala and Betina, District- Jaisalmer of State – Rajasthan in country India. Location of the project was verified through Google Earth /52/ during the desk review assessment team and found consistent with the data provided in the registered VCS PD/03/.

Table no 4: Commissioning Dates of the Project Activity

Project Proponents	Capacity	Date of commissioning	Project location	State	Country
Fortum India Private Limited	150 MW	19-March-2021	Village - Luna Khurd, Luna Kala and Betina, District- Jaisalmer	Rajasthan	India
	100 MW	01-May-2021			

The implementation of project activity ensures energy security; diversification of the grid generation mix and sustainable growth of the electricity generation sector in India. The project being a renewable energy generation activity, it leads to removal of fossil fuel dominated electricity generation. The project activity results in reductions of greenhouse gas (GHG) emissions that are real, measurable, and verifiable and also plays beneficial role in the mitigation of climate change.

As per MR the main purpose of this project activity is to harness clean form of energy to generate electricity through renewable solar energy source. As per MR, the 800-volt DC electricity generated by the solar modules is fed into inverter transformer, which convert it into 33 KV AC electricity. This AC electricity is then supplied to an PSS transformer, which steps up the voltage to 220 kilovolts. The electricity is then evacuated by the main substation through two incoming dedicated feeders of 125 MW each at the Jodhpur Vidyut Vitaran Nigam Limited (JDVVNL) 400/220 KV GSS, RVPNL Jaisalmer - II substation at Bhensara, Jaisalmer, Rajasthan, which in turn supplies it to the Unified Indian Grid. which is confirmed from registered VCS PD/03/Validation report/04/ last Verification report/05/ and Remote-site personnel interview with site personnel /51/.

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., Photovoltaic Modules/Installed Solar Power Plant of this project and exporting to Unified Indian Grid which is in line with 3.1.1 of ISO:14064 part -2
Baseline GHG emission source reduced/avoided	CO ₂ emissions from fossil fuels and other fuel fired grid connected plants/projects.

This information was verified by document review and interview with PP representative's present Remote-site of the project activity, the assessment team confirms that all the components of installed technology are fully functional and found to be in line with the details provided in the registered VCS PD/03/. Since the project activity is a large-scale project activity, it follows approved large scale CDM methodology ACM0002 Version 19.0 for quantification of GHG emission reductions. The total emission reductions achieved by the project activity under the verification period from 01-April-2023 to 31-December-2023 (Inclusive of both start and end dates) amount to 409,590 tonnes of CO₂e.

2 VERIFICATION PROCESS

The registered VCS project is undergoing third verification under VCS, the approach adopted to ensure the quality of emission reductions is described in the following sections.

2.1 Method and Criteria

Verification was conducted using VKU's procedures in line with the requirements specified in the VCS Requirements, i.e., VCS Program Guide version 4.4/06/, VCS Standard Document version 4.6/07/. As per VCS PD version 02 dated 19-December-2019/03/ the project activity does not fall under category "grouped projects", hence no sampling methods were employed by VKU's assessment team for the verification of GHG emission reductions or removals generated by the project, however 100% data was verified.

- GHG emission reductions are based on the approved Baseline and monitoring methodology ACM0002 "Consolidated baseline methodology for grid-connected electricity generation from renewable sources" version 19.0/12/
- Scope: 01 Energy Industries (renewable- and non-renewable sources) Title: "Grid Connected Renewable Electricity Generation".
- Project type: Type I - Renewable energy projects
- This is not a grouped and also a non-AFOLU project.

The verification consisted of the following three phases.

- Document review;
- Remote assessment including Interviews and actual project scenario;
- Resolution of any Material Discrepancy and the issuance of the final verification report and certification.

Tools used for GHG Calculations are as follows as per registered PD/3/:

- Tool to calculate the emission factor for an electricity system, Version 07.0
- Methodological Tool- Tool for the demonstration and assessment of additionality - Version 07.0.0 (EB 70, Annex 08)

Keeping in line with ISO (14064-3; 2019, clause 06 & 14065-2020, clause 09) Standard guidelines assessment team has framed down the process for completing the verification and has followed the same throughout the execution of audit of the said project VCS 2069.

The verification consisted of the following phases.

1. **Planning and Intimation to VERRA about site visit:** Need for site visit is identified and assessment team along with project proponent mutually decides to plan the remote audit as per VCS Standard & VKU Protocols. As soon as the formalities for remote audit were completed the assessment team then began with a desk review. Assessment team also shared a NOVS Notice of Validation/Verification Services (NOVS) /49/ Form, 15 business days before the initial meeting with the project proponent. The form for this project was submitted on 22-February-2024.

2. **Strategic Analysis:** Assessment team performed strategic analysis to understand the activities and complexity of the project, and to determine the nature and extent of the verification activities. The results of the strategic analysis shall be used in the risk assessment.
3. **Risk Assessment;** Assessment team performed risk assessment of the GHG statement to identify the risk of a material misstatement or nonconformity with the criteria.
4. **Evidence Gathering Activities;** Using a risk-based approach assessment team prepared evidence gathering activities, to collect sufficient and appropriate evidence upon which 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 or GHG programme that apply to the GHG statement.
5. **Audit and Sampling Plan:** An audit plan is prepared, including all sub-elements required for an integrated verification process aligned with the contract, scope, objectives, level of assurance and materiality.
6. **Evidence Gathering Plan;** The evidence-gathering plan is prepared based on the results of the VKU's Assessment Team's risk assessment. It was designed to lower the verification risk to an acceptable level. The evidence-gathering plan thus specify the type and extent of evidence-gathering activities.
7. **Client Confirmation and Approval:** The remote audit plan is sent to the client for review and confirmation/approval via email.
8. **Document Review:** Relevant documents, such as the verification report, monitoring plan, methodology, VCS PD and QA/QC procedures are thoroughly reviewed.
9. **Remote Assessment:** This includes interviews and evaluation of the actual project scenario.
/50/
10. **Resolution of Discrepancies:** Any non-conformities identified during the assessment are addressed and resolved.
11. **Independent Review:** A technical reviewer provides an independent assessment.
12. **Final Verification:** After completeness checks, the verification report and certification are issued.

The following sections outline each step in more detail.

2.2 Document Review

The monitoring report (MR) version 01 dated 21-February-2024/1/, monitoring report (MR) version 02 dated 18-April-2024 & Final version 3.0 dated 10-May-2024/1/, the emission reduction calculations spreadsheet version 01 dated 21-February-2024 /02/ & Final version 02 dated 18-April-2024 /2/ were assessed as part of the verification. In addition, registered VCS PD version 02 dated 19-December-2019/03/ in particular the baseline estimations and the monitoring plan for the project was also reviewed.

As per section 3.26 and clause 3.26.3 of the VCS standard version 4.6/7/ 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. Thus, the assessment team reviewed the following documents during verification:

Table no 05: Control of Documents referred during the Assessment for the 3rd Verification of VCS 2069

Current Verification Reference Documents	
/1/	Infinite Environmental Solutions Limited: VCS monitoring report for “Greenfield Solar Power Mission by Fortum India” in India. - Version 01 of 21-February-2024 - Version 02 of 18-April-2024 - Version 03 of 10-May-2024
/2/	Infinite Environmental Solutions Limited: Emission Reduction Calculation Spreadsheet for “Greenfield Solar Power Mission by Fortum India” in India. - Version 01 of 21-February-2024 - Version 02 of 18-April-2024
Background Documents/Weblinks	
/3/	EKI: <u>Registered VCS PD for the project ‘Greenfield Solar Power Mission by Fortum India’ version 2 dated 19-December-2019</u>
/4/	Earthood Services Private Limited: <u>Validation Report “Greenfield Solar Power Mission by Fortum India”, Version 01, dated 30-December-2019</u>
/5/	VKU Certification Private Limited: <u>VCS Verification Report “Greenfield Solar Power Mission by Fortum India: 01-April-2022 to 31-March-2023 (including both days), Version 2.1 of 06-July-2023</u>
/6/	VCS Program Guide, version 4.4 dated 29-August-2023
/7/	<u>VCS Standard, version 4.6</u>
/8/	<u>Validation and verification manual version 3.2</u>
/9/	<u>CDM Validation & Verification Standard version 3.0</u>
/10/	VCS Program Definitions version 4.4 VCS Program Definitions version 4.5 (Latest)
/11/	<u>VCS Registration & Issuance Process (Version 4.4)</u>
/12/	<u>CDM Executive Board: Baseline and Monitoring Methodology “ACM0002: Grid-connected electricity generation from renewable sources- version 19.0</u>
/13/	<u>Tool to calculate the emission factor for an electricity system, Version 07.0</u>
/14/	<u>CO₂ Baseline Database for the Indian Power Sector User Guide Version 14.0</u>
/15/	<u>VCS: Monitoring report Template VCS Version 4.3</u>
/16/	<u>VERRA: Project search</u>
/17/	<u>UNFCCC: Project search</u>
/18/	<u>Gold Standard Foundation</u>
/19/	<u>Renewable Energy Certificate Registry of INDIA - Registered RE Generator List (registryindia.nic.in)</u>

/20/	I-REC Standard - The International REC Standard Foundation (irecstandard.org)
/21/	APRIL 2024 OVERVIEW OF VCS PROGRAM UPDATES AND EFFECTIVE DATES, Release Date: 16 April 2024
/22/	Final Document on Revised Classification of Industrial Sectors Under Red, Orange, Green and White Categories (February 29, 2016)
/23/	EIA Report & EIA NOTIFICATION dated 14-September-2006; https://moef.gov.in/wp-content/uploads/2018/03/so1533.pdf
/24/	Verification Report Template version 4.3
/25/	Tool for the demonstration and assessment of additionality, Version 07.0.0.0 (EB 70, Annex 08)
/26/	Central Electricity Authority (Installation and Operation of Meters) Regulations Notified on 17-March-2006 No. 502/70/CEA/DP&D
/27/	Ministry of Environment, Forest and Climate Change (MoEF&CC) Notification dated 14-September-2006 (S.O. 1533(E))
/28/	The report on “Developmental Impacts and Sustainable Governance Aspects of Renewable Energy Projects” prepared by MNRE dated September-2013
/29/	Directory of Accredited Calibration Laboratories
/30/	Amendments Notified on 26-June-2010 No. 502/6/2009/DP&D/D-I https://cea.nic.in/wp-content/uploads/2020/02/meter_reg.pdf Metering Regulations Archives - Central Electricity Authority (cea.nic.in)
Reference/Supporting documents submitted by PP to VVB	
/31/	PPA: Power Purchase Agreements signed between Project Proponent (Fortum India Private Limited) and Solar Energy Corporation of India (SECI). (SECI) has been identified by Government of India as a nodal agency for developing and facilitating the establishment of the grid connected solar power capacity in India.
/32/	Agreement: Operation and Maintenance Agreement made between Project Proponent i.e. (Fortum India Private Limited) and RWE Solar India Private Limited (Formerly Belectric Photovoltaic India Private Limited) Till November, 2023 Agreement: Operation and Maintenance Agreement made between Project Proponent i.e. (Fortum India Private Limited) and Param Renewable Energy Private Limited. From November, 2023 till Present
/33/	Certificates of Calibration for all the meters belongs to project activity
/34/	Generation Log Book
/35/	Monthly JMRs issued by RRVPNL for the current verification period.
/36/	Invoice issued by PP to SECI (Solar Energy Corporation of India Ltd.).
/37/	Letter of declaration from PP (Fortum India Private Limited) dated 05-December-2023 regarding not having created or sought any other form of environmental credit for the current verification period (01-April-2023 to 31-December-2023, inclusive of both start and end dates) Declaration specific to section 02/04 requirements of MR and FVR

/38/	Commissioning certificates of the project activity issued by state electricity authority (Rajasthan Renewable Energy Corporation Limited) for 150 MW and by Solar Energy Corporation of India Ltd. for 100 MW
/39/	Technical Specifications of Solar Project
/40/	Grievance Register present at the project implemented site. Local Stakeholder mapping and analysis reports Consultation records with local authorities and community representatives
/41/	Breakdown Details (Please Refer Appendix 3 of MR and section 04 Verification Process of this Verification Report) PP has submitted Breakdown Details in an Excel Sheet.
/42/	Training records of Site Personnel
/43/	Declaration for transferring of project from previous account EKI Energy Services Limited (VCS Account ID - 1851) to the account of Fortum India Private Limited (VCS Account ID - 4660)
/44/	Certificate of Incorporation pursuant to change of company name from FORTUM SOLAR PLUS PRIVATE LIMITED to SPRING SOLAR PLUS PRIVATE LIMITED
/45/	Verra Registry Communications Agreement between the registry user (Fortum India Private Limited) and authorized representative (Spring Solar Plus Private Limited)
/46/	Employment Records as documented in Form XVI [Rule-78 (1) (a) (i)] by Spring Solar Plus Pvt Ltd
/47/	Environment & Social Impact Assessment Report for 250 MW Rajasthan Solar Project, by R.S Envirolink Technologies Private Limited.
/48/	HR Policy Declaration provided for requirements stated in section 2.3 of MR and section
Reference/Supporting documents submitted by PP to VVB	
/49/	VCS: Notice of Validation/Verification Services (NOVS) Form
/50/	Remote Audit dated (13-March-2024) photographs
/51/	Remote-audit Personnel Interviews and Focussed Group Discussions dated 13-March-2024.
/52/	GPS Google earth software used for Location
/53/	VKU-Audit and Sampling Plan_ VKU.VER.195.24_VCS_2069
/54/	VKU-Attendance_Sheet_of_remote_audit_VKU.VER.195.24_VCS_2069
/55/	<u>ISO 14064-3:2019: Greenhouse gases – Part 3: Specification with guidance for the verification and validation of greenhouse gas statements</u>
/56/	<u>ISO 14065:2020: General principles and requirements for bodies validating and verifying environmental information</u>
/57/	<u>ISO/IEC 17029:2019: Conformity assessment – General principles and requirements for validation and verification bodies</u>

2.3 Interviews

Remote audit/50/ was performed by the assessment team & the representatives of the PP, O&M contractors and stakeholders were interviewed remotely by assessment team on 13-March-2024 i.e., Tables 06 & 07 provide a comprehensive overview of the Remote-site interview process/51/ conducted during the verification. These tables outline the personnel involved in the interviews, along with their respective roles. The interviews specifically targeted individuals responsible for monitoring the project activity, data collection and management, as well as those involved in the quality assurance and quality control (QA/QC) procedures. The tables serve to identify the individuals interviewed and provide relevant information regarding their roles within the project.

The details of the people interviewed are mentioned in the table below.

Location: District- Jaisalmer of State- Rajasthan, Country- India

Table no: 06: Details of Personal Interview & /Focussed Group Discussion with Technical Team present during the remote audit

S. No.	Name of person	Organization and Position	Topic of Interview and Focussed Group Discussion ⁶
1.	Shagun Mantry	Fortum India Private Limited, Principal Investment and Strategy	Implementation of the project, Baseline emission
2.	Mahesh Jeenger	Sprng, Deputy Manager	Emission reduction calculation
3.	Mahendra Singh Rathore	Param Renewable Energy Private Limited, Assistant Manager	Technical description of the project and monitoring along with QA/QC
4.	Shivansh Pandey	Project Representative, Infinite Environmental Solutions Limited	SCADA, Breakdown details and maintenance of generation records
5.	Abhishek Mishra	Project Representative, Infinite Environmental Solutions Limited	Data recording, management and archiving procedure

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

⁶ Assessment team has asked for the personal consent of the interviewees during the remote audit, as it was recorded by VKU for its record purposes, thus maintaining a high level of confidentiality agreed between PP and VKU.

During remote audit/50/, 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/01/ (refer section 2.2 of MR) 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, with efforts to resolve any issues through consultation with stakeholders. Assessment team thus verified all the above statements via focussed group discussions and personal interview/51/ with stakeholders and was hence acceptable to VKU that PP has a well-defined procedure for involving local stakeholders in the project implementation and that their grievances are resolved appropriately as tabulated below:

Table no: 07: Details of Personnel Interview/Focussed Group Discussion with Stakeholders

S. No.	Name	Designation	Category	Topic of Discussion
1.	Rawal Singh	Robot Operation & Daily Activity	Local Stakeholder	• 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.	Dunger Singh	Housekeeping Work		
3	Shivpal Singh	Security Supervisor		
4	Parmeshwar Singh	Vegetation Cutting		

The VKU Assessment Team meticulously documented the information obtained during the interview with site personnel/51/. This data was recorded using VKU's dedicated form, specifically known as the Attendance Sheet of Remote-site Audit/50/. Similarly, the interviews conducted with selected stakeholders were individually documented in VKU's specialized form. Through a comprehensive process involving documentation, desk review, document verification, and interviews with site personnel the VKU Assessment Team affirms that no negative comments were received during the remote-audit interviews conducted by the team. For further details, please refer to section 4.1 below.

2.4 Site Visits

Planning of remote audit/site inspection:

PP and VVB mutually decided to plan for a remote audit to the project implemented site. For the remote audit, VKU has some set guidelines stated in its SOP to facilitate a smooth conduct of remote audit keeping in-line with guidelines in ISO 14064 and ISO 14065 along with the guidelines stated in the GHG program applied where the project is registered.

Prior to the remote audit, the VVB obtained permission from the client regarding any privacy concerns during the remote audit process to ensure a smooth experience while respecting confidentiality.

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

1. The client requested the VVB on email, if a remote audit can be planned for the current monitoring period.
2. To which the assessment team checked for the criteria/eligibility for planning the remote audit with Verra guidelines and VKU SOP procedures.
3. Keeping in line with VCS guidelines for site visit as stated in section 4.1.9 & 4.1.10, VKU decided to plan and remote audit & provided confirmation to PP regarding their request.
4. The Team Leader then shared a Remote Audit Planning Term Sheet for Use of ICT exclusively planned by VKU's SOP for remote audits to confirm about the necessary arrangements at site along with internet connectivity.
5. PP acknowledges the remote audit Planning Term sheet & submits it to VVB with signatures from the PP and consultant.
6. Next, a test call was performed on 22-February-2024 to check network availability at the site before sharing the NOVS form to VERRA, in order to avoid any repercussions that might arise at the time of the remote audit. The check the smooth facilitation of the site-internet connectivity, PP sent a test call link with the VVB.
7. Evidences was collected during the test call. The Team Leader then after conducting the test call fills out the remote term planning sheet and shares it with the Technical Manager for approval, which was granted after cross-checking the evidences obtained and network connectivity.
8. The Team Leader then shared the NOVS form to VERRA and later on submits the audit plan with the project representative who confirmed receipt for the planned remote audit.

Remote Audit Location: Village- Luna Khurd, Luna Kala, Betina, District- Jaisalmer, State - Rajasthan in Country - India. Further the location along with longitude and latitude is mentioned in section 4.1. of this report.

Remote audit was undertaken by the assessment team for the project location identified in the MR/01/ at Village- Luna Khurd, Luna Kala, Betina of District - Jodhpur of State - Rajasthan in Country - India on **13-March-2024** to carry out the following;

An assessment of the implementation and operation of the registered project activity as per the registered VCS PD version 02 dated 19-December-2019/03/ and VCS MR/01/;

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

- A thorough review of the information flows involved in generating, aggregating, and reporting the monitoring parameters.
- Conducting interviews /51/ with relevant personnel to assess the implementation of operational and data collection procedures outlined in the monitoring plan of the VCS Project Description (PD) /03/.

- Cross-referencing the information provided in the monitoring report with data from additional sources such as plant log books, purchase records, or similar data sources.
- Inspecting the monitoring equipment, including checking calibration performance and observing monitoring practices, to ensure compliance with the requirements stated in the VCS PD version 2 /03/, the applied methodology (including applicable tool(s), and, if applicable, the applied standardized baseline.
- Reviewing the calculations and assumptions used to determine the greenhouse gas (GHG) data and emission reductions.
- Identifying the presence of quality control and quality assurance procedures to prevent, identify, and rectify any errors or omissions in the reported monitoring parameters.

2.5 Resolution of Findings

The 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, **03 CLs**, **04 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 VCS Validation Report/04/ and previous VCS Verification Report /05/, 01 FAR was raised during Validation which is addressed during first Verification and no FAR was

raised during previous verification/05/ which needs to be closed during this verification and no FAR has been raised during current verification.

2.6 Eligibility for Validation Activities

VKU has not undertaken any validation activities as part of the verification and does not hold accreditation for validation of any relevant sectoral scope Hence this section is not applicable. 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 /51/ during remote audit.

Assessment team assessed the VERRA's website at the time of submission: <https://verra.org/validation-verification/vku-certification-pvt-ltd/#vcs> wherein the scope of services of VKU certification Pvt. Ltd. is mentioned as verification and not validation. VKU Certification Pvt. Ltd is currently undergoing validation accreditation with ANAB for which witness audit has already been conducted. Thus, ensuring that the accreditation details mentioned in FVR is consistent and correct.

Thus, ensuring that the accreditation details mentioned in this report (FVR) is consistent and correct.

3 VALIDATION FINDINGS

3.1 Methodology Deviations

There is no methodology deviation identified during the current monitoring period from 01-April-2023 to 31-December-2023 (Inclusive of both start and end dates). Also, no methodology deviations were identified during the validation/04/ & last (second) verification /05/.

3.2 Project Description Deviations

During remote audit, it was confirmed that the project activity is operational as per project description in the registered VCS PD/3/ and the project remains in compliance with the applied methodology and VCS requirements.

The project has not applied/requested for any deviations from Project Description under current monitoring period (01-April-2023 to 31-December-2023; Inclusive of both start and end dates).

However, the following project description deviations were approved during the (1st monitoring period)/05/:

1. **Deviation 01:** According to the registered VCS Project Description (PD)/2/, the project proponent (PP) initially selected a crediting period from 1st December 2020 to 30th November 2030, with an expected project commissioning date of 01-December-2020. However, the actual project commissioning took place on 19th March 2021. This information was verified through a commissioning certificate issued by the state utility and was found to be accurate. The project proponent requested a deviation in the start date of the crediting period to align it with the project's commissioning date of 19-March-2021. The verification/validation body (VVB) assessed this deviation and confirmed that it does not impact the applicability of the methodology, additionality, or the appropriateness of the baseline scenario for the project activity. As a result, the proposed deviation was deemed acceptable to VKU.
2. **Deviation 02:** During the verification process, it was identified that the geographical coordinates mentioned in the monitoring report (MR) differed from those specified in the registered VCS Project Description (PD) /2/. This discrepancy arose because, at the time of registration, the project activity had not been commissioned yet. As a result, the actual coordinates differed from those stated in the registered VCS PD /2/. To address this issue, a site visit was conducted during the verification process to verify the actual geographical coordinates. The verification/validation body (VVB) confirmed that the proposed deviation in the geographical coordinates does not impact the applicability of the methodology, additionality, or the appropriateness of the baseline scenario for the project activity. Therefore, the proposed deviation was deemed acceptable to VKU.
3. **Deviation 03:** During the verification process, it was observed that there is a disparity in the technical specifications of the equipment (specifically, the PV module type and its capacity) used for the actual installation on the project site compared to the details provided in the registered VCS Project Description (PD) /2/. This discrepancy arose because, at the time of registration, the project had not yet been commissioned, and the precise technical

- specifications were not available. To address this issue, a site visit was conducted during the verification process to physically verify the technical specifications of the equipment that was installed and commissioned. It was confirmed during the site visit that the revised technical specifications do not affect the project's installed capacity. The verification/validation body (VVB) assessed the situation and confirmed that the proposed deviation in the technical specifications does not impact the applicability of the methodology, additionality, or the appropriateness of the baseline scenario for the Project activity. Consequently, the proposed deviation was deemed acceptable to VKU.
4. **Deviation 04:** The project proponent (PP) has undergone a transfer of the project activity registry account from the previous account holder, "EKI Energy Services Limited" (Account ID-1851), to "Fortum India Private Limited" (Account ID-4660). As a result, the sole responsibility for communication and issuance now lies with Fortum India Private Limited. Additionally, a declaration has been submitted to VERRA stating that all Carbon Credits rights have been transferred from "Sprng Solar Plus Private Limited" (formerly known as "Fortum Solar Plus Private Limited") to "Fortum India Private Limited." Consequently, "Fortum India Private Limited" will act as the project proponent for the project activity. In light of these changes, the name of the project proponent has been revised in the monitoring report (MR). The verification/validation body (VVB) has confirmed that the proposed deviation does not impact the applicability of the methodology, additionality, or the appropriateness of the baseline scenario for the Project activity. Therefore, the proposed deviation has been deemed acceptable to VKU.
 5. **Deviation 05:** Infinite Environmental Solutions LLP⁷ (Infinite Solutions) has replaced EKI Energy Services Limited as the new entity involved in the project activity, taking on the role of the project consultant. The verification/validation body (VVB) has confirmed that this proposed deviation does not impact the applicability of the methodology, additionality, or the appropriateness of the baseline scenario for the Project activity. As a result, the proposed deviation has been deemed acceptable to VKU.

3.3 New Project Activity Instances in Grouped Projects

The project does not involve any addition of new project activity and thus the project do not fall under grouped project.

3.4 Baseline Reassessment

The project activity doesn't undergo any baseline reassessment during the current monitoring period.

⁷ The name of Infinite Environmental Solutions LLP is now changed to Infinite Environmental Solutions Limited (This name is a part of approved VCS deviation hence kept the name as original)

4 VERIFICATION FINDINGS

4.1 Project Details

Based on the remote audit conducted with the project proponent (PP), project representative & site personnel, it was determined that the project has been implemented in accordance with the requirements outlined in the registered VCS Project Description (PD) version 02 dated 19-December-2019/03/ and the approved monitoring plan/03/.

During the current monitoring period, the solar modules generate 800-volt DC electricity, which is then converted into 33 KV AC electricity by an inverter transformer. The AC electricity is supplied to a PSS transformer, which further steps up the voltage from 33 kilovolts to 220 kilovolts. The electricity is then evacuated through two incoming feeders, each with a capacity of 125 kilovolts, at the Jodhpur Vidyut Vitaran Nigam Limited (JDVVNL) 400/220 KV GSS, RVPNL Jaisalmer - II substation in Bhensara, Jaisalmer, Rajasthan. This electricity is subsequently supplied to the Unified Indian Grid.

This information has been verified and confirmed through the registered VCS PD/03/, Validation report/04/, the last Verification report/05/, as well as through Remote interviews conducted with the site personnel/51/.

Table no 08: Breakdown Details of the project activity divided into Scheduled and Unscheduled hours

Plant Site	Scheduled and Unscheduled Breakdown hours
Village - Luna Khurd, Luna Kala and Betina, District- Jaisalmer, State: Rajasthan Country: India	1375.65 Hours
Total	1375.65 Hours⁸

Throughout the monitoring period, no unforeseen incidents or events that could significantly impact the operation of the project activity were identified, with the exception of scheduled maintenance and service breakdowns. The total duration of these breakdowns was calculated to be 1375.65 hours /41/. It is important to note that these breakdowns did not have any substantial repercussions on the project activity's reduction of greenhouse gas (GHG) emissions or the monitoring methodology employed.

The breakdowns were attributed to various major reasons, which may include:

- Equipment malfunction: Instances where the project equipment experienced technical failures or malfunctions, leading to temporary shutdowns.

⁸ The plant was not totally shut down during breakdown hours, only the affected parts were shut down.

- Maintenance activities: Planned maintenance interventions carried out to ensure the proper functioning and longevity of the project equipment.
- Ground Fault, Device fault
- MC4 burn
- Overcurrent trip due to voltage fluctuation
- Low Insulation Resistance
- Manually switched off
- MC4 BURN
- Module damage
- Cable sleeve damage
- MCCB Tripped
- Inverter MPPT Off
- String Cable Damage
- Cable sleeve damage
- MC4 Open & MPPT off
- INV. Device fault

The project activity was operational for a total of 3,348.43 hours, representing 275 days. However, during the monitoring period from 01-April-2023 to 31-December-2023, the project experienced breakdowns for a duration of 1375.65 hours, as detailed in Appendix 3 of the monitoring report (MR). It is important to note that the plant was not entirely shut down during these breakdown hours; only the affected parts were temporarily taken out of operation.

The verification process involved reviewing the generation log book records/30/ and breakdown excel sheet/41/ provided by the project proponent (PP). This information is consistent with the details mentioned in Section 3.1 and Appendix 3 of the MR/01/. The assessment team also conducted interviews with key personnel from the PP, including senior engineers, junior engineers. These interviews took place on 13-March-2024 during the remote-audit conducted by the assessment team.

The assessment team has concluded that the breakdowns and the resulting partial shutdown of the project activity do not have a significant impact on the calculation of emission reductions (ER). The project underwent continuous operation, with only the affected parts being temporarily shut down. This approach is deemed acceptable by the assessment team and is verified to align with the methodology. Furthermore, no unforeseen incidents were identified that would affect the applicability of the methodology.

The project activity commenced its operation on 19-March-2021, which corresponds to the commissioning date of the first phase (150MW) of the project. The project proponent (PP) responsible for the project activity is Fortum India Private Limited. The assessment team reviewed the commissioning certificate/38/ and verified that the date of commissioning for the solar power plant is accurate.

During the Remote-site audit, the assessment team confirmed that there were no changes in the project design. The capacity of the solar panels remained the same, and the project was implemented in accordance with the details provided in the registered VCS PD/03/, which was verified by the assessment team during Remote-Audit. Thus, this confirmation was further

supported by reviewing the registered Validation report/04/ and previous verification reports/05/if there is any deviation requested in project design or not.

The assessment team also conducted a verification of the project location. This was accomplished through a desk review using [Google Earth/52/](#). The latitude and longitude coordinates specified in the registered VCS PD/03/, VCS Validation Report/04/, and VCS MR/01/ were confirmed to be accurate.

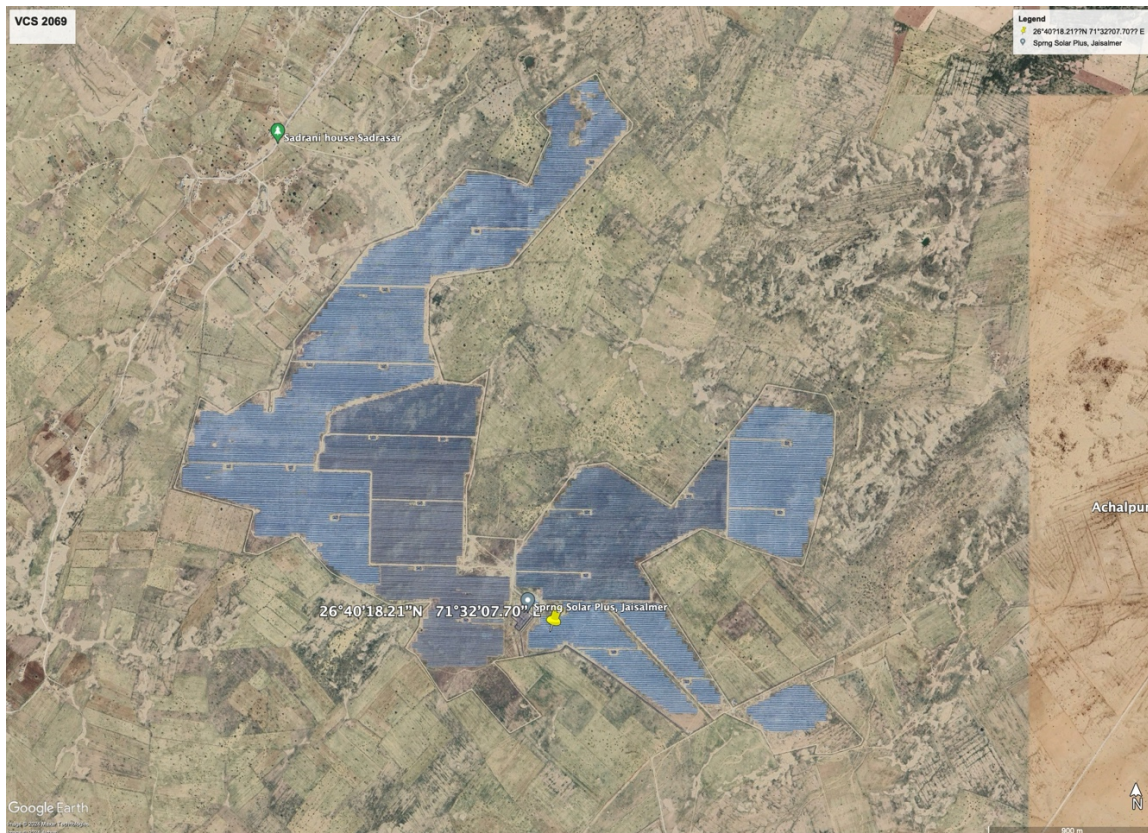


Figure 01: Location of the project as verified through [Google Earth](#)

The 250MW (AC) bundled solar project was implemented in two phases, commissioning dates along with the longitude and latitude are mentioned in below table:

Table no: 9 The commissioning dates along with the longitude and latitude

Project Proponents	Capacity	Date of commissioning	Project location	Geo coordinates
Fortum India Private Limited	150MW	19-March-2021	Village - Luna Khurd, Luna Kala, Betina, District- Jaisalmer State - Rajasthan	26° 40' 18.21''N 71° 32' 07.70'' E
	100MW	01-May-2021		

Project Title	Fortum India Private Limited
Date of Commissioning	19-March-2021
Project Type	Solar Project
Capacity	250 MW (AC)
Location	Village - Luna Khurd, Luna Kala, Betina, District- Jaisalmer, State- Rajasthan in Country – India.
Host Country	India

The assessment team conducted a thorough assessment of the implementation status of the project activity and the installed instrumentation. This evaluation included remote audit/50/ to verify the technical specifications/39/. The team examined the name plates and confirmed that the installed modules matched the provided specifications. Additionally, the project proponent (PP) submitted supporting documents detailing the salient features of the solar technology. The relevant information from these documents has been compiled and presented in the Table below:

Solar Power Project Technology Details

The adopted technology for the project activity involves the conversion of solar energy into electrical energy. It is important to note that this technology is environmentally friendly, as it does not generate any greenhouse gas (GHG) emissions during the electricity generation process. Furthermore, there is no transfer of technology associated with the implementation of the project activity.

Table no: 10 The major technical specifications of the project activity:

The technical specification of 250 MW (AC) plant of Greenfield Solar Power Mission by Fortum India are as follows	
PV Module Make	Suntech & Jinko
PV Module type	SunTech – Mono Facial (Polycrystalline) & Jinko – Bifacial (Monocrystalline)
Module Ratings	Suntech (Mono Facial) - 340 & 345 Wp
	Jinko (Bifacial) - 395 & 400 Wp
Total no. of module	Jinko (Bifacial) – 124488 (395Wp) & 184576 (400Wp) Suntech (Mono Facial) – 305310 (340Wp) & 307860 (345 Wp)

Open Circuit Voltage (Voc) of individual panel	Suntech (Mono Facial) – 46.0V (340Wp), 46.2V (345Wp) & Jinko (Bifacial) - 48.26V (395 Wp), 48.35V (400 Wp)
Short Circuit Current (Isc) of individual panel	Suntech (Mono Facial) - 9.39A (340 Wp), 9.48A (345 Wp) & Jinko (Bifacial) - 10.23A (395 Wp), 10.32A (400 Wp)
Temperature Coefficient of Pmax	Suntech (Monofacial) - 0.38 %/ °C & Jinko (Bifacial) - 0.35 %/ °C
Tilt	Fixed tilt structure at 18 deg (Suntech – Mono facial) & 20 deg (Jinko - Bifacial)
Number of ICoRs	10 Nos
Number of RMUs	10 Nos
No of inverters per ICoRs	78*2 Nos
Step up transformer location, capacity, input and output voltages	20 Inverter duty Transformer at different location within the plant of capacity 12.6MVA, 33/0.8/0.8/0.8 kV
The net electricity as input to the panel at MCR and output	2 Outgoing HT Panels with 125MW output capacity each & Each O/G panel has 5 incomers connected with 25MW capacity.
Transformer specifications at the switchyard	2 Nos. of Power transformer used as 125/150MVA, ONAN/ONAF, 220kV/33kV, YNyn0.
Electric arc insulation in power transformers	Oil type
Number of Feeders	2 Outgoing HT panels and 5 Incoming feeders with 1 Spare Incoming feeder. Also, per incoming feeder capacity of 25MW, 2 Outgoing feeders; 2 Auxiliary Transformer feeders.
The output voltage generated from the plant and synchronised with the grid	220kV
Inverter Make	Huawei
Inverter Capacity	160 KW
No. of Inverter	1563 Nos
Inverter capacity voltage at the output side	800 V
Cleaning Mechanism	Robotic Cleaning
Main Control Room	1 MCR Located at the center of the plant

Based on the interviews conducted with site personnel during the remote audit, it has been confirmed that all quality assurance and quality control (QA/QC) procedures specified in the registered VCS PD version 02 have been followed during the operation of the project activity. The monitoring plan outlined in the registered VCS PD version 02 and the applied methodology have been effectively implemented, monitoring all the specified parameters in the current monitoring report.

During the remote audit and discussions with the project proponent (PP) representative, it was verified that all emergency preparedness measures mentioned in the registered VCS PD version 02 are being followed on-site without any discrepancies. No proposed or actual changes have been made to the project design during this monitoring period, as confirmed by the PP representative.

The baseline emission parameters specified in the registered VCS PD version 02 have been verified, ensuring their accuracy and compliance. The PP has provided a declaration as an evidence requirement defined under section 3.23 clause 3.23.3 of VCS Standard version 4.6/7/ stating that they will not claim credits under any other GHG emission reduction scheme, including the Clean Development Mechanism (CDM), for the present monitoring period under VCS.

Overall, based on the interviews conducted during the remote audit, and verification of documents, it can be concluded that the project activity has adhered to the necessary procedures, monitoring parameters, emergency preparedness, and baseline emission parameters outlined in the registered VCS PD version 02.

Assessment team concludes the following:

- a) There are no material discrepancies between project implementation and the project description provided in the registered VCS PD version 02 dated 19-December-2019/03/.
- b) The monitoring plan is implemented completely and monitoring system (i.e., process and schedule for obtaining, recording, compiling and analysing the monitored data and parameters) is appropriate.
- c) There are no material discrepancies between the actual monitoring system, and the monitoring plan set out in the project description and the applied methodology/12/.
- d) The GHG emission reductions or removals generated by the project have not been included in any emissions trading program or any other mechanism that includes GHG allowance trading/37/.
- e) The project has not received or sought any other form of environmental credit, or has become eligible to do so since validation/04/ and previous verification/05/.
- f) The project is registered under VCS ⁹ only, however PP has submitted the declaration/37/stating, they will not claim same GHG emission reductions of the project from CDM or any other GHG programme for the current monitoring period when project is seeking to get GHG emission reduction from VCS. Assessment team also checked the REC/19/ Mechanism database of India and I-REC/20/ mechanism database found that the project activity is not accredited / registered under REC or I-REC mechanism which

⁹ <https://registry.verra.org/app/projectDetail/VCS/2069>

was verified from the (Renewable Energy Certificate Registry of India ¹⁰ REC)/(International-Renewable Energy Certificate Standard Standard) I-REC¹¹ website and same was verified by checking in other GHG programs including GS Registry, CDM, GCC, UCR & CR-I, however PP has submitted the declaration for the same which is in line with set guidelines of section 3.23 clause 3.23.4 of VCS Standard version 4.6/7/.

- g) The project activity complies with indicators for sustainable development in the interim approval guidelines for Clean Development Mechanism (CDM) projects from India as discussed under section 1.12 of MR/01/. Assessment team has verified the same during remote audit /50/ and found all the indicators to be effective and applicable for the project activity.

Table no: 11 Contributions Over Project Lifetime

S.No.	Monitoring Period Dates (Inclusive of both start and end dates)	Energy Supplied by the project activity to grid during its lifetime (MWh)	GHG emissions avoided by the project activity during its lifetime (tCO ₂ e)	GHG Programme
1.	First Monitoring Period from 19-March-2021 to 31-March-2022	581,277	544,539	VCS
2.	Second Monitoring Period from 01-April-2022 to 31-March-2023	600,047	562,123	VCS
3.	Current Monitoring Period from 01-April-2023 to 31-December-2023	437,223	409,590	VCS
Contributions Over Project Lifetime		1,618,547 MWh	1,516,252 tCO₂	VCS

¹⁰ <https://www.recregistryindia.nic.in/>

¹¹ I-REC Standard - The International REC Standard Foundation (irecstandard.org)

The assessment team concludes that the MWh energy supplied to the grid was cross-checked with the registered/VCS approved verification reports, hence this was deemed correct.

The assessment team from VKU assessed the implementation of these training programs during the remote-audit and interviews conducted with site personnel. They verified the training records present at the site, which were submitted by the client, to ensure that the staff members have received the necessary training. By conducting these training programs, the project activity ensures that its staff members are well-prepared, informed, and capable of carrying out their responsibilities effectively. This helps to maintain the safety of the project operations and ensures the accurate monitoring of emission reductions.

Table no 12: The list of following trainings are conducted by the project proponent:

S. No.	Date	Training
1	01-April-2023	Mock drill Training
2	04-April-2023	Switchyard Safety
3	11-April-2023	HIRA, PPE's (job Specific) & Inspection
4	11-April-2023	Electrical Safety
5	11-April-2023	Switchyard Safety
6	14-April-2023	Awareness training
7	15-April-2023	Switchyard Entry Awareness
8	15-April-2023	Awareness of maintenance
9	15-April-2023	Eye wash bottle Awareness
10	15-April-2023	Electrical Rescue Hook Awareness
11	30-May-2023	Cable Fault locator working procedures
12	30-May-2023	LOTO
13	31-May-2023	Risk Management
14	31-May-2023	PPC Working Procedure
15	08-June-2023	Waste Management Plan
16	21-June-2023	Awareness Training for site security
17	27-June-2023	Mock Drill Training
18	29-June-2023	Working at height
19	29-June-2023	Behaviour Based Safety
20	29-June-2023	Inspection & Preventive Maintenance
21	29-June-2023	Megger & ERT Meter, Thermal Imager
22	8-July-2023	Snake Bite Mockdrill
23	9-July-2023	Electrocution Mock drill
24	13-July-2023	Snake Bite Safety
25	13-July-2023	Monsoon Safety
26	22-July-2023	BBS
27	25-July-2023	Electrical Safety
28	25-July-2023	PTW & LOTO
29	26-July-2023	HIRA
30	27-July-2023	Snake Bite
31	16-Aug-2023	Mock Drill- Oil Spillage
32	19-Aug-2023	Electrical Safety
33	19-Aug-2023	Work Authorization
34	21-Aug-2023	Electrocution during grass cutting
35	27-Aug-2023	Defensive Driving
36	29-Aug-2023	Switch overview and equipment purpose
37	29-Aug-2023	Transformer Basic Test & procedure
38	18-Sept-2023	Grievance Redressal Mechanism

39	18-Sept-2023	Induction Training for new workers
40	18-Sept-2023	Use of PPE's & Inspection of fire exiting
41	23-Sept-2023	SCADA Monitoring
42	24-Sept-2023	Isolator operating
43	24-Oct-2023	Crowd Control Training
44	15-Nov-2023	Earth Pit Maintenance
45	26-Dec-2023	Electrical Safety

In view of the information as verified above the assessment team is able to conclude that the project has been implemented as described in the project description/03/, All the above stated information was verified by VVB during remote audit and site personnel interviews and the training records submitted by the PP.

Item	Evidence gathering activities, evidence checked, and assessment conclusion:				
Audit history					
	Audit type	Period	Program	Validation/Verification body name	Number of years
	Validation	19-March-2021 to 18-March-2031	VCS	Earthood Services Private Limited	10 year 00 months 00 days
	Verification	19-March-2021 to 31-March-2022	VCS	LGAI Technological Center,S.A (Applus+Certification)	01 year 00 months 13 days
	Verification	01-April-2022 to 31-March-2023	VCS	VKU Certification Private Limited	01 year 00 months 00 days
	Verification	01-April-2023 to 31-December-2023	VCS	VKU Certification Private Limited	00 year 09 months 00 days

	Total	19-March-2021 to 31-December-2023	VCS		02 years 09 months 13 days
	Evidence gathering activities: 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 and reviewed the last verification reports available at the Verra's webpage, 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 personnel interview & focussed grouped discussion with PP during the remote-audit. Evidence Checked: While contracting VKU to perform this verification, the PP shared the details for the project activity including the audit history i.e., (Details of crediting period, monitoring period & number of verification) thus initially itself VKU confirmed the audit history by cross-checking with the Project Description /3/ & Validation Report /4/ already approved by Verra and are accessible to the VVB on Verra's webpage VVB's Conclusion: VVB would like to conclude that the above stated activities performed and evidences collected to confirm the audit history is in-line with the ISO 14064-03 /55/& program requirements which is deemed accurate and satisfactory to VKU's assessment team.				
Double counting and participation under other GHG programs	Evidence Gathering Activities: Project's GHG Program Status, Cross-Verification of GHG Benefits & Rejection by other GHG programs: The project has not applied under any other GHG program except VCS for current monitoring period, 01-April-2023 to 31-December-2023 (Inclusive of both dates). The project is registered under VCS only with project ID 2069. This was confirmed by checking VERRA registry website and similar exercise was performed for CDM/GS/GCC/UCR registries with similar project title/capacity and Project Proponents but the assessment team was not able to trace any such project registered under any of the above stated registries or under any other similar mechanisms. Similarly, an exercise of independently searching for such project registration or claim for current monitoring period was performed for other GHG related benefits & based on both independent assessment and declaration submitted by PP/37/, the assessment team accepted the claim that there is no double counting from this project activity for current monitoring period.				

	Evidence Checked: The Project is not rejected by other GHG programs. A declaration for the same is checked and found correct by the assessment team. VVB's Conclusion: The assessment team has also cross-checked the issuance records available on the Verra website and thus confirmed & ensured that the emission reduction generated from the project activity are not & will not be double counted hence accepted by the assessment team.
No double claiming with emissions trading programs or binding emission limits	Evidence Gathering Activities: The project is not included in an emissions trading program or any other mechanism that includes GHG allowance trading. Evidence Checked: Verification through Declaration: The PP declares through the declaration /37/ that Net GHG emission reductions or removals generated by the Project will not be used for compliance with an emissions trading program or to meet binding limits on GHG emissions in any Emission Trading program or other binding limits any specific monitoring period under two mechanisms. VVB's Conclusion: The assessment team confirms that the GHG emission reductions or removals generated by the project have not been included in any emissions trading program or any other mechanism that includes GHG allowance trading.
No double claiming with other forms of environmental credit	Evidence Gathering Activities: The project has not sought or received another form of GHG-related environmental credit. Issuance Records Confirmation: The assessment team has also cross-checked the issuance records available on the Verra website and thus confirmed & ensured that the emission reduction generated from the project activity are not & will not be double counted hence accepted by the assessment team. Evidence Checked: Verification through Declaration: The PP declares through the declaration /37/ that the project has sought or received another form of GHG-related environmental credit, including REC (renewable energy certificates) & I-REC (International- renewable energy certificates) during this monitoring period. VVB's Conclusion: The assessment team confirms that there is No double claiming with other forms of environmental credit by the project activity.

Supply chain (scope 3) emissions double claiming	Evidence Gathering Activities: Since, the project Activity is a solar power project and does not involve any supply chain in the project such as manufacturers, wholesalers, distributors and retailers. So, no indirect upstream and downstream GHG emissions are involved in the project activity. Thus, the Scope 3 emissions are not applicable in this project activity. Evidence Checked: Verification through Declaration: The PP declares through the declaration /37/ that the project does not involve any supply chain (scope 03) emissions. VVB's Conclusion: As per clause 3.24.7 of VCS standard version 4.6 "Where the project proponent(s) or authorized representative is a buyer or seller of a product (i.e., a good or service) that is in a supply chain and whose product emissions footprint is changed by the project activities specified in the project description, ..." PP has clarified in CAR#01 raised by the assessment team that the project activity is solar PV power project for which the product is electricity, which does not affect the emission footprint of any product that are part of a supply chain. This justification is deemed acceptable to the VVB.
Sustainable development contributions	Evidence Gathering Activities: As per the VCS Standard Version 4.6 of Appendix 03: Document History and Effective dates, For V4.2, serial number 04 states that "it is required by project proponents to demonstrate contributions to a minimum of three SDGs in all monitoring reports verified after the effective date. Effective immediately for all projects that request registration on or after 20-January-2023. Projects that request registration before 20-January-2023 shall demonstrate contributions to at least three SDGs by 20-January-2025". This is project's third Periodic Verification for the Monitoring Period from 01-April-2023 to 31-December- 2023 (Inclusive of both start and end dates) is registered before 20-January-2023, so the Project Proponent (PP) must demonstrate contributions to at least three SDGs by 20-January-2025. For the current monitoring period, the PP is voluntarily showing contributions to three SDGs, as indicated below: The Project activity has implemented activities that results in 3 SDG Contributions; 7.2, 8.5 and 13.0. 7.2 i.e. (Renewable energy share in the total final energy consumption) About 437,223 MWh of renewable electricity has been supplied to Indian Electricity grid during the current monitoring period which helps to increase the renewable energy share in the energy mix.

As a part of this project activity lifetime, a total of 1,618,547 MWh (581,277 MWh in 1st verification¹² + 600,047 MWh in 2nd verification¹³ + 437,223 MWh during current monitoring period) of renewable electricity has been supplied to the Indian grid by the project activity since commissioning.

Evidence Checked: VVB has referred previous verification reports approved by VERRA /05/, JMRs/35/, Invoices/36/

VVB's Conclusion: VKU found the above claimed renewable electricity supplied to Indian grid is correct and deemed satisfactory.

2. 8.5 i.e. (By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value)

A total of 78 people is employed during this reporting period (4 Highly skilled, 20 skilled, 51 Semiskilled and 3 unskilled).

94 people employed since start date of the project activity due to installation of this project.

Evidence Checked: The same was verified by the assessment team from the employment records /46/ submitted by the PP to the VVB along with that assessment team interviewed the new employees hired during the current monitoring period to confirm about minimum wage requirement if followed at site. Remotely assessment team confirmed that PP is stringently following the state regulations for minimum wage criteria.

VVB's Conclusion: VKU found the above claimed SDG correct and deemed satisfactory.

3. 13.0 i.e. (Tonnes of greenhouse gas emissions avoided or removed)

By generating 437,223 MWh of renewable electricity the project has avoided the emission of 409,590 tCO₂e in the atmosphere.

Due to installation of this project activity PP has prevented the release of emission of 1,516,252 tCO₂e (544,539 tCO₂e in 1st verification¹⁴ + 562,123

¹²https://registry.terra.org/mymodule/ProjectDoc/Project_ViewFile.asp?FileID=82284&IDKEY=xiofi09234rm9oq4indsma80vcalksdif98cxkjaif90823nmq3o113469636

¹³https://registry.terra.org/mymodule/ProjectDoc/Project_ViewFile.asp?FileID=93819&IDKEY=f0e98hfalksuf098fnsdalfkioijmn4309JLKJFila ksifla90129376401

¹⁴https://registry.terra.org/mymodule/ProjectDoc/Project_ViewFile.asp?FileID=82284&IDKEY=xiofi09234rm9oq4indsma80vcalksdif98cxkjaif90823nmq3o113469636

	tCO₂e in 2nd verification¹⁵ + 409,590 during current MP) in the atmosphere. Thus, proving that the project generated eco-friendly, GHG free power which contributes to sustainable development of the region. Evidence Checked: VVB has referred previous <u>verification reports</u> /05/, JMRs/35/, Invoices/36/ VVB's Conclusion: VKU found the above claimed Tonnes of greenhouse gas emissions avoided or removed correct.
Additional information relevant to the project	The assessment team confirms that as per information provided in the monitoring report submitted by the PP to the VVB of no commercially sensitive information has been excluded from the public versions of project documents & thus conforms with the VCS Program requirements on what may be excluded. The information was cross-checked by interviewing the PP representative during the personal interviews.

4.2 Safeguards and Stakeholder Engagement

4.2.1 Stakeholder Identification

There has been no change in the stakeholder's make up since validation.

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

¹⁵https://registry.terra.org/mymodule/ProjectDoc/Project_ViewFile.asp?FileID=93819&IDKEY=f0e98hfalksuf098fnsdalfkjfoijmn4309JLKJFjlaksjfla90129376401

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

Evidence Checked:

The accuracy and comprehensiveness of the information gathered through the Stakeholder Analysis were verified by cross-checking with interview/focussed group discussions with relevant experts and stakeholder representatives volunteered during the remote audit conducted by the VVB. Remote audit was conducted to corroborate the findings from desk-based research with the registered PD.

VVB's Conclusion:

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

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

The VVB's conclusion ensures compliance with applicable regulations, standards, and best practices related to stakeholder engagement and management, aiming to promote transparency, inclusivity, and the

	responsible consideration of stakeholder interests in the project implementation.
Legal or customary tenure/access rights	Evidence Gathering Activities: Information on legal/customary tenure rights of stakeholders, IPs, LCs and rights holders was gathered during initial verification. Evidence Checked: As it's now the 3rd verification year, the evidence from initial verification regarding land tenure and stakeholder consultations has been reviewed for continued validity at the time of project validations, VVB could only confirm the above stated information with the project proponent & stakeholders during the interview process and discussions conducted with them. VVB's Conclusion: Based on initial verification evidence and subsequent review, the VVB concludes: • No legal or customary tenure/access rights over territories and resources exist for stakeholders, IPs, LCs and rights holders for this VCS project. • The 250 MW solar plant uses mainly private land, with ~300 acres under government ownership. No forest land involved. • Specific evidence on land parcel sales may not be available in the 3rd verification year, as land acquisition was completed earlier at the time of validation. The VVB confirms ongoing compliance with VCS 4.6 standards on stakeholder engagement, land acquisition and tenure rights consideration based on evidence from initial verification.
Stakeholder diversity and changes over time	Evidence Gathering Activities: As per desk review with registered PD, interview with stakeholders and assessment of monitoring report. It is deduced that the social, economic, and cultural diversity within stakeholder groups was identified and assessed during the Environmental and Social Impact Assessment (ESIA) conducted for the project. The ESIA report provided the following information: - The project site has locational advantages with no ecologically sensitive areas, national parks, wildlife sanctuaries, biosphere reserves, or reserved/protected forests within a 10 km radius. - No cultural heritage sites were identified in the close vicinity of the project site.

- The project is located across three villages: Loona Khurd, Loona Kalan, and Sadrasar.
- The area has an average family size of 6.3 and a sex ratio of 893 females per 1000 males.
- According to the 2011 Census of India, 20.88% of the total population belongs to the Scheduled Caste community, while 7.93% belongs to the Scheduled Tribe community.
- The majority of the Scheduled Caste population resides in Loona Khurd village, while the Scheduled Tribe population resides in Sadrasar village.

Evidence Checked:

The information gathered during the ESIA /47/ process was cross-checked and verified by the Validation and Verification Body (VVB) through site visits, consultations with stakeholders, and review of relevant documents and data sources. The project proponent (PP) has submitted the ESIA report to the VVB, which provides the baseline data on the social, economic, and cultural diversity of the stakeholder groups at the time of validation.

While the 2021 Census of India data is not yet publicly available, the PP has relied on the continuous interactions and ongoing communication with stakeholders to monitor any significant changes in the composition of stakeholder groups during the monitoring period.

VVB's Conclusion: Based on the evidence gathered during the ESIA process and verified by the VVB, it is concluded that the social, economic, and cultural diversity within stakeholder groups was properly identified and documented at the time of validation.

The VVB acknowledges that the PP has maintained continuous interactions and ongoing communication with stakeholders to monitor any changes in the composition of stakeholder groups during the monitoring period.

According to the information provided by the PP, the social, economic, and cultural diversity within stakeholder groups has remained stable over time, with no significant changes observed in the composition of each group during the monitoring period.

The VVB's conclusion is based on the ESIA report and the PP's ongoing stakeholder engagement efforts, ensuring compliance with relevant

	standards and best practices for monitoring and addressing potential changes in stakeholder dynamics.
Expected changes in well-being	Evidence Gathering Activities: As per desk review with registered PD, interview with stakeholders and assessment of monitoring report. The assessment of changes in stakeholder well-being, characteristics, and ecosystem services was conducted through the following: Environmental and Social Impact Assessment (ESIA) Report: The ESIA provided a baseline assessment of stakeholder well-being, characteristics, and ecosystem services important to stakeholders. Continuous stakeholder interactions and ongoing communication: The project proponent (PP) has maintained regular interactions and communication with stakeholders to monitor any changes during the project's operational phase. Evidence Checked: The Validation and Verification Body (VVB) has reviewed and verified the evidence provided by the PP, including: ESIA Report: The VVB has cross-checked the information and findings of the ESIA report /47/ through site visits, consultations, and review of relevant documents. Stakeholder engagement records: The VVB has assessed the PP's records of continuous stakeholder interactions and ongoing communication, including meeting minutes, attendance sheets, and feedback mechanisms. VVB's Conclusion: Based on the evidence gathered and verified, the VVB concludes the following: No significant changes in stakeholder well-being and characteristics, including changes to ecosystem services identified as important to stakeholders, have been recorded during the current monitoring period. The operation and maintenance staff and other workers are housed within the plant premises or in nearby towns (Jaisalmer or Pokhran), with an expected improvement in their quality of life.

	Local villagers who meet the qualification criteria are given preference for employment opportunities in the solar project. The PP recognizes the importance of providing skill development training to eligible youth, enabling them to secure jobs in the solar project. The solar PV project was established on a mix of fallow land, unculturable waste land, barren scrub land, and barren rocky parcels acquired through willing buyer-willing seller arrangements, with no displacement of population. During the operational phase, positive impacts on the social environment are envisaged. The VVB's conclusion is based on the evidence from the ESIA report and the PP's continuous stakeholder engagement efforts, ensuring compliance with relevant standards and best practices for monitoring and addressing stakeholder well-being, characteristics, and ecosystem services.
Location of stakeholders	Evidence Gathering Activities: As per desk review with registered PD, interview with stakeholders and assessment of monitoring report. The location of stakeholders, local communities, indigenous peoples, customary rights holders, and areas outside the project area that may experience impacts were identified through the following: Stakeholder mapping and analysis: A comprehensive stakeholder mapping exercise was conducted to identify the stakeholders residing within the project area (three villages: Loona Khurd, Loona Kalan, and Sadrasar) and its immediate vicinity. Site visits and field assessments: The project proponent (PP) conducted site visits and field assessments to verify the location of stakeholders and identify any potential areas outside the project boundary that may experience indirect impacts. Consultations with local authorities and community representatives at the time of validation: The PP consulted with local authorities and community representatives to gather information on the presence of indigenous peoples, customary rights holders, and any areas of significance beyond the project boundary. Evidence Checked:

	The Validation and Verification Body (VVB) has reviewed and verified the evidence provided by the PP, including: • Grievance Records/40/ • Local Stakeholder mapping and analysis reports/40/ • Consultation records with local authorities and community representatives VVB's Conclusion: Based on the evidence gathered and verified, the VVB concludes the following: The majority of identified stakeholders, including local communities, reside within the three villages (Loona Khurd, Loona Kalan, and Sadrasar) that constitute the project area. The project land is primarily private land, with approximately 300 acres under government ownership, and no forest land involved. Therefore, there are no legal or customary tenure/access rights to territories and resources, including collective and conflicting rights, held by stakeholders, indigenous people (IPs), local communities (LCs), and customary rights holders. Based on the definition and legal framework in India, the District of Jaisalmer, where the project is located, is not a Scheduled V area. Consequently, there are no specific indigenous people/local communities identified within the project implementation area. The PP has not identified any areas outside the project boundary that are predicted to experience indirect impacts, such as environmental changes or socio-economic shifts, due to the nature of the solar project. The VVB's conclusion ensures compliance with the VCS Standard version 4.6, clause 3.18.1, by providing a detailed description of the location of stakeholders, local communities, indigenous peoples, customary rights holders, and areas outside the project area that may be impacted.
Location of resources	Evidence Gathering Activities: The ownership of resources and territories associated with the project, as well as the land acquisition process, were assessed through the following:

	All the resources and the territories associated with the project are owned by the Project Proponent. Land acquired for the project is on willing buyer - willing seller basis. Land acquisition did not result in rehabilitation and resettlement. There is no settlement on the land acquired. Therefore, no territories and resources of stakeholders' directly intersect with the project area Evidence Checked: Focussed Group Discussion and Personnel interviews with PP & local stakeholders VVB's Conclusion: Based on the evidence gathered and verified, the VVB concludes the following: • All resources and territories associated with the project are owned by the Project Proponent. • The land acquired for the project was obtained through willing buyer-willing seller transactions, without any forced acquisition or displacement. • The land acquisition process did not result in any rehabilitation or resettlement requirements, as there were no settlements or inhabitants on the acquired land. • As a solar project typically occupies a limited physical space, the stakeholders' territories and resources do not directly intersect with the project area. The VVB's conclusion ensures compliance with relevant standards and best practices related to land ownership, acquisition, and stakeholder engagement. The evidence demonstrates that the project was developed without infringing on stakeholders' territories and resources, and the land acquisition process was conducted through willing transactions without any displacement or resettlement requirements.
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4.2.2 Stakeholder Consultation and Ongoing Communication

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Ongoing consultation	Evidence Gathering Activities:

The project proponent has undertaken the following measures to effectively communicate and consult with stakeholders during the current monitoring period:

Implementation of the validated communication plan: The project proponent has followed the communication plan that was validated during the initial project validation, ensuring appropriate channels for stakeholder engagement.

Maintenance of an Input/Grievance Register: An Input/Grievance Register is maintained at the project site, with copies available at the administrative office and the main entrance of the plant. This register provides a publicly accessible location for local stakeholders to record their feedback, concerns, or grievances related to the project.

Stakeholder consultation meetings: Regular stakeholder consultation meetings have been organized to provide project updates, address concerns, and receive feedback from stakeholders.

Comment/Suggestion Box: A comment/suggestion box has been placed at the main gate of the plant, allowing stakeholders to submit their comments, suggestions, or feedback anonymously or confidentially.

Evidence Checked:

The Validation and Verification Body (VVB) has reviewed and verified the evidence provided by the project proponent, including:

The validated communication plan and its implementation records in registered PD.

Remote inspection of the Input/Grievance Register and its accessibility with the local stakeholders.

Records of stakeholder consultation meetings, including attendance sheets, meeting minutes, and follow-up actions

Photographic evidence of the comment/suggestion box at the main gate/40/

VVB's Conclusion:

Based on the evidence gathered and verified, the VVB concludes that the project proponent has taken appropriate measures to effectively communicate and consult with stakeholders during the current

	monitoring period, in line with the requirements of the VCS Standard version 4.6, clause 3.18.5. The project proponent has implemented the validated communication plan and maintained accessible channels for stakeholders to provide feedback, raise concerns, and participate in consultation meetings. The Input/Grievance Register and comment/suggestion box provide publicly accessible platforms for stakeholders to engage with the project. The VVB's conclusion ensures that the project proponent has fulfilled the requirements for ongoing communication and consultation with stakeholders, promoting transparency and addressing stakeholder concerns throughout the monitoring period.
Date(s) of stakeholder consultation	Evidence Gathering Activities: The date of stakeholder consultation was obtained through the following sources: • Review of the registered Project Description (PD): The VVB cross-checked the date of stakeholder consultation mentioned in the registered PD. • Interview discussions with the project proponent (PP) and site in-charge: During the remote audit, the VVB conducted interviews with the PP representatives and the site in-charge to verify the date of stakeholder consultation. Evidence Checked: The VVB has reviewed and verified the evidence from the following sources: • Registered Project Description (PD) document • Interview records and notes from discussions with the PP and site in-charge during the remote audit/51/ VVB's Conclusion: Based on the evidence gathered and verified, the VVB concludes that the date of stakeholder consultation for this project is 02-May-2019. The date was cross-checked against the information provided in the registered PD, and further corroborated through interview discussions with the PP and site in-charge during the remote audit. The VVB's conclusion ensures that the date of stakeholder consultation is

	accurately recorded and verified, in line with the requirements of the applicable standards and best practices for stakeholder engagement and project documentation.
Communication of monitored results	Evidence Gathering Activities: Reviewed the grievance register to verify the documentation of grievances, investigations, and resolutions related to the communication of monitoring results. • Verified the maintenance of a grievance register and complaint box for stakeholder feedback. • Confirmed the utilization of stakeholder engagement platforms for ongoing communication and ensuring transparency and accountability. Evidence Checked: • Grievance register/40/ • Records of community meetings, informational materials, and interactive workshops • Complaint box records VVB's Conclusion: Based on the evidence gathered and reviewed, it is confirmed that: Monitoring results were communicated through various channels, including the grievance register (by documenting grievances, investigations, and resolutions), community meetings, informational materials, and interactive workshops, to ensure effective and timely communication with stakeholders. For ongoing communication, the project proponent (PP) maintains a grievance register and a complaint box for stakeholder feedback, and utilizes stakeholder engagement platforms to ensure transparency and accountability. The PP has addressed the initial lack of information by providing details on how monitoring results were communicated for local stakeholder consultation and ongoing communication during the current monitoring period, as required by clause 3.18.4 of the VCS Standard version 4.6. This issue is now closed.
Consultation records	Evidence Gathering Activities:

	- Reviewed the process for documenting and recording the outcomes of ongoing communication related to comments or grievances received. - Verified the procedure for acknowledging and storing comments or grievances in the Grievance register. - Reviewed records of monthly management meetings to confirm the discussion and resolution of grievances and any required management input or approval. Evidence Checked: - Grievance register - Procedure for grievance acknowledgment and storage - Minutes of monthly management meetings VVB's Conclusion: Based on the evidence gathered and reviewed, it is confirmed that: The outcomes of ongoing communication are documented and recorded as follows: - Once a comment or grievance is received, it is acknowledged, and a copy is stored in the Grievance register. - The Grievance Redressal Officer (GRO) may decide to take action, or if further suggestion or approval from management is required, it is discussed and resolved during the monthly management meetings. - Comments or grievances received are presented to the management during the monthly meetings, along with the action taken to resolve them. - If any input or approval is required from the management, it is discussed and resolved during the monthly management meetings. The management may decide to further assess or carry out additional investigations if necessary. The process for documenting and addressing comments or grievances received, including the involvement of the GRO and management, was verified through the evidence provided.
Stakeholder input	Evidence Gathered: - Stakeholder consultation and input analysis procedures - Transparency and inclusivity measures (e.g., disclosure policies, engagement plans)

	Evidence Checked: No stakeholder inputs received during the current monitoring period VVB's Conclusion: - Procedures in place to carefully review and analyze stakeholder inputs, considering feasibility, impacts, and project alignment. - PP maintains transparency and inclusivity measures to ensure stakeholders are informed and engaged in decision-making, despite no inputs received. - Commitment to an inclusive and transparent consultation process demonstrated.
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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: Reviewed the documentation of the process and agreements reached to assess transparency and stakeholder understanding. Checked for any ongoing or unresolved conflicts during the current monitoring period and the project's influence on such conflicts. Reviewed the process and documentation related to obtaining consent from concerned parties, including local communities (LCs). Verified the measures taken to ensure a transparent and inclusive process, such as engaging in meaningful dialogue, providing relevant information in accessible formats, and addressing concerns or questions raised. Evidence Checked: Personal interviews and focussed group discussion with the PP and site in-charge. VVB's Conclusion: Consent from concerned parties, including local communities (LCs) was obtained through a transparent and inclusive process. This involved engaging in meaningful dialogue, providing relevant information in accessible formats, and addressing any concerns or questions raised. Agreements were reached through consensus-

	building and ensuring that all parties had the opportunity to express their views and negotiate terms. Transparency was maintained by documenting the process and agreements reached and ensuring that all stakeholders understood the implications of their consent. During the current monitoring period there are no ongoing or unresolved conflicts and the project neither exacerbate nor influence the outcomes of unresolved conflicts.
Outcome of FPIC discussion	Evidence Gathering Activities: Reviewed the Free, Prior, and Informed Consent (FPIC) process. Verified the transparency agreement between the project proponent and concerned parties, including local communities (LCs). Checked the disclosure of comprehensive project information, potential impacts, and mitigation measures to stakeholders during the Local Stakeholder Consultation (LSC). Confirmed the accessibility of information provided, including the use of local languages. Verified the project proponent's declaration regarding non-encroachment of land, non-relocation of people, and avoidance of forced physical or economic displacement. Evidence Checked: Personal interviews and focussed group discussion with the PP and site in-charge. VVB's Conclusion: Based on the evidence gathered and reviewed, it is confirmed that: 1. The outcome of the FPIC process resulted in a transparent agreement between the project proponent and all concerned parties, including local communities (LCs). 2. Prior to establishing the agreement, comprehensive information regarding the project's scope, potential impacts, and mitigation measures was disclosed to stakeholders in accessible formats and local languages during the LSC. 3. The project proponent has declared that the project has not encroached on any land, does not relocate people, or cause forced physical or economic displacement. 4. All project activities have been conducted in accordance with regulatory norms and terms outlined in the transparent

	agreement, ensuring the protection of rights and interests of all stakeholders involved. The audit has verified the FPIC process, the establishment of a transparent agreement, the disclosure of relevant information, and compliance with regulatory norms and agreed terms, thereby confirming the protection of stakeholder rights and interests.
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4.2.4 Grievance Redress Procedure

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Grievance received and steps taken to resolve the grievance including the outcomes of the resolution	Evidence Gathering Activities: - Reviewed the grievance register or relevant records to verify if any grievances were received during the current monitoring period. - Checked the procedures for grievance resolution, including steps taken to address grievances and document the outcomes. Evidence Checked: - Grievance register or relevant records - Grievance resolution procedures VVB's Conclusion: Based on the evidence gathered and reviewed, it is confirmed that: - There were no grievances recorded or received during the current monitoring period. - The procedures for grievance resolution, including steps to address grievances and document the outcomes, were reviewed, but no grievances were received during this period to assess the implementation of these procedures. No grievances were recorded during current monitoring period. However, the existence of procedures and the maintenance of records were confirmed.

Grievance redress procedure	To resolve the issue/ comments PP is maintaining a grievance register and a complaint / suggestion box have been provided at project site for stakeholders to provide their feedback/ comments/ suggestions. The grievance register is located at the administrative office at the plant and also at the Entrance (Main Gate) of the plant. Thus, it is an appropriate publicly accessible location at which local stakeholders can provide their feedback on the project.
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4.2.5 Public Comments

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
No comments were received outside of the public comment period and also during the current monitoring period. During the Local Stakeholder Consultation at the time of validation the villagers raised questions about the project's benefits, employment opportunities, land fertility, and future plans. They were assured of local employment, no impact on land fertility, and promised economic development contributing to improved infrastructure and facilities in the area.	Since there were no comments received during the current monitoring period and outside of the public comment period, no actions were taken and there are no updates to project design. As a part of continuous feedback from stakeholders, PP is maintaining a grievance register and a complaint/ suggestion box for feedback collection, ensuring effective communication and resolution of concerns.	Evidence Gathering Activities: - Reviewed records to verify if any comments were received outside the public comment period and during the current monitoring period. - Checked the grievance register and complaint/suggestion box for any feedback received from stakeholders. - Reviewed records of the Local Stakeholder Consultation during the validation phase to understand the comments and concerns raised by stakeholders. Evidence Checked: - Records of comments received (if any) - Grievance register - Complaint/suggestion box records - Local Stakeholder Consultation records during validation

	There were no other major comments or protests raised by the stakeholders till now. The local stakeholders were totally in support of setting up of the project in the region.	VB's Conclusion: Based on the evidence gathered and reviewed, it is confirmed that: No comments were received outside the public comment period and during the current monitoring period. During the Local Stakeholder Consultation at the time of validation, villagers raised questions about project benefits, employment opportunities, land fertility, and future plans. The project proponent (PP) assured them of local employment, no impact on land fertility, and promised economic development contributing to improved infrastructure and facilities in the area. Since no comments were received during the current monitoring period and outside the public comment period, no actions were taken, and there were no updates to the project design. The audit confirmed the absence of comments during the specified periods and the PP's measures to address stakeholder concerns raised during the validation phase. The grievance register and complaint/suggestion box demonstrate the PP's commitment to ongoing stakeholder engagement and feedback mechanisms.
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4.2.6 Risks to Local Stakeholders and the Environment

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Risks to stakeholder participation	Evidence Gathering Activities: - Assessed the potential risks to stakeholder participation in the project activities. - Verified the measures taken by the project proponent (PP) to ensure open and transparent dialogue with stakeholders. - Confirmed the inclusion and participation of women in the consultation process. - Reviewed the documentation of meaningful consultations with affected local communities, especially project-affected persons. - Checked if all aspects of the project, including environmental and social impacts and mitigation measures, were discussed during the consultations. - Verified the adherence to necessary steps and processes to ensure the local community's first-hand knowledge about the project, impacts, and mitigation measures. Evidence Checked: - Records of stakeholder consultations and dialogues at validation - Documentation of women's participation in consultation at validation - Consultation records with affected local communities and project-affected persons - Information disclosure materials and records related to project aspects, impacts, and mitigation measures - Process documentation for ensuring local community knowledge and understanding Assessment Conclusion: Based on the evidence gathered and reviewed, it is confirmed that: - No risks to stakeholder participation were identified in the project activities. - The PP ensured open and transparent dialogue with stakeholders. - Women's participation in the consultation process was ensured. - Meaningful consultations were conducted with affected local communities, including project-affected persons.

	• All aspects of the project, environmental and social impacts, and mitigation measures were discussed during these consultations. • Necessary steps were taken to ensure the local community had first-hand knowledge about the project, its impacts, and the mitigation measures implemented by the company. • All processes were diligently followed during the public consultations. • The audit verified the PP's efforts to mitigate risks to stakeholder participation, promote open and transparent dialogue, ensure women's participation, and conduct meaningful consultations with affected communities, adhering to the required processes and information disclosure.
Working conditions	Evidence Gathering Activities: • Reviewed the working conditions, safety protocols, training programs, and provision of personal protective equipment (PPE) for employees. • Assessed the employment practices, including fair wages, job security, and skill development opportunities. • Verified compliance with internationally accepted human and labor rights standards and labor laws. • Evaluated the project's contribution to socio-economic development in the region. Evidence Checked: During remote audit, assessment team conducted focussed group discussion and Personnel interviews with the designated team heads to conclude the following: • Safety protocols and risk mitigation measures • Training records and materials • PPE records and inventories • Employment contracts and wage records • Skill development and training programs • Human and labour rights policies and compliance records • Socio-economic impact assessment reports Assessment Conclusion: Based on the evidence gathered during the remote audit and reviewed, it is confirmed that: The project proponent (PP) has diligently maintained exemplary working conditions, ensuring the safety, health, and well-being of all employees involved.

	Robust safety protocols, comprehensive training programs, and the provision of adequate personal protective equipment have been implemented to effectively mitigate potential risks associated with working conditions. The PP complies with fair employment practices and honours internationally accepted human and labour rights and labour standards. Fair wages, job security, and opportunities for skill development have been prioritized, safeguarding the welfare of the workforce and contributing positively to the socio-economic development of the region. The working conditions on the project are exemplary, reflecting the PP's dedication to fostering a safe, prosperous, and sustainable working environment. The audit has verified the PP's commitment to maintaining exemplary working conditions, ensuring employee safety and well-being, adhering to fair employment practices and labour standards, and contributing to the socio-economic development of the region through its workforce management practices.
Safety of women and girls	Evidence Gathering Activities: - Reviewed the safety protocols, workplace safety regulations, and their implementation by the project proponent (PP). - Evaluated the training programs and initiatives to promote a culture of respect, equality, and safety for women and girls. - Verified the measures taken to mitigate potential risks related to the safety of women and girls in the workplace. - Assessed the work environment and the level of participation and contribution of women and girls in the project's success. Evidence Checked: - Safety protocols and risk mitigation measures - Training records and materials related to workplace safety and gender equality - Compliance records with relevant laws and regulations - Policies and initiatives promoting a respectful and inclusive work environment - Workplace safety assessments and incident reports - Employment records and participation levels of women and girls

	Assessment Conclusion: Based on the evidence gathered and reviewed, it is confirmed that: The PP offers a safe and healthy workplace for all employees, including women and girls, by maintaining stringent safety protocols and adhering to relevant Indian regulations governing workplace safety. Compliance with The Factories Act, 1948, and the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013, has been ensured, effectively mitigating potential risks related to the safety of women and girls. Comprehensive training programs and the promotion of a culture of respect and equality have been implemented, creating a work environment where all individuals, including women and girls, feel valued, empowered, and protected from harm. The project provides a safe and secure workplace for women and girls, fostering an environment conducive to their participation and contribution to the project's success. However currently at site there is no women/girl employee. The women/girl employees are working at head-office, one of which was present during the remote audit. The audit has verified the PP's efforts in maintaining a safe and secure workplace, particularly for women and girls, through adherence to regulations, implementation of safety protocols, promotion of a respectful and inclusive culture, and enabling the active participation and contribution of women and girls in the project's success.
Safety of minority and marginalized groups, including children	Evidence Gathering Activities: • Reviewed the project proponent's (PP) equal rights and non-discrimination policies and practices. • Assessed the measures taken to prevent and address any forms of harassment or discrimination in the project. • Evaluated the PP's appreciation and promotion of diversity within the project. • Verified the proactive engagement with local communities, stakeholder consultations, and sensitivity to cultural diversity. • Assessed the creation of a safe and supportive environment for the participation and empowerment of minority and marginalized groups, including children. • Reviewed the project's social responsibility and ethical practices contributing to the safety and security of all individuals.

Evidence Checked: During remote audit while conducting personnel interviews and focussed group discussion with PP & representatives following was cross-confirmed:

- Equal rights and non-discrimination policies
- Harassment prevention and reporting mechanisms
- Diversity and inclusion initiatives and records
- Community engagement and stakeholder consultation records
- Cultural sensitivity training and awareness programs
- Policies and practices promoting the participation and empowerment of minority and marginalized groups
- Social responsibility and ethical conduct policies

Assessment Conclusion: Based on the evidence gathered during the remote audit and desk-review, it is confirmed that:

The PP is an equal rights employer, and no discrimination based on race, religion, political opinion, gender, age, national origin, sexual orientation, marital status, or disability is allowed in the project.

All types of harassment are prohibited, and measures are in place to eliminate any such instances immediately.

The PP appreciates and promotes diversity within the project, considering it a competitive advantage.

Through proactive engagement with local communities, stakeholder consultations, and sensitivity to cultural diversity, the PP has created a safe and supportive environment that promotes the participation and empowerment of minority and marginalized groups, including children.

The project's commitment to social responsibility and ethical practices further reinforces its dedication to ensuring the safety and security of all individuals, leaving no room for risks or vulnerabilities to go unaddressed.

The audit has verified the PP's commitment to equal rights, non-discrimination, and the promotion of diversity, as well as its efforts to create a safe and supportive environment for the participation and empowerment of minority and marginalized groups through community engagement, stakeholder consultations, and ethical practices.

Pollutants (air, noise, discharges to water, generation of waste, release of hazardous materials)	Evidence Gathering Activities: Reviewed the inherent characteristics and operational processes of the solar power project. Assessed the potential risks related to pollutants, including air emissions, noise pollution, water discharges, waste generation, and hazardous material releases. Evaluated the environmental footprint of the solar power project in comparison to traditional power plants. Verified the project's plans and procedures for end-of-life management, including decommissioning, component removal, and site restoration. Evidence Checked: • Technical specifications and operational data of the solar power project • Environmental impact assessments and monitoring reports • Regulatory compliance records related to environmental aspects Assessment Conclusion: Based on the evidence gathered and reviewed, it is confirmed that: As per ESIA report and remote audit observations, The solar power project inherently presents minimal risks related to pollutants. Solar energy generation is a clean and renewable energy source that does not produce air pollutants such as carbon dioxide, sulphur dioxide, or nitrogen oxides during operation. The solar panels operate silently, eliminating the risk of noise pollution. The project does not discharge pollutants to water bodies, generate significant amounts of waste, or release hazardous materials during its lifecycle. The environmental footprint of the solar power project is significantly lower compared to traditional power plants, making it a sustainable and environmentally friendly energy option with minimal risks related to pollutants. As per remote audit conclusion with PP & site in-charge the end of the project's lifecycle, the solar modules will either be revamped or replaced and continue with their operation. The audit has verified the minimal risks related to pollutants associated with the solar power project, its environmentally friendly nature, and the plans in place for responsible end-of-life management.
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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 and sexual harassment	Evidence gathering activities: Desk-review, Personal interview & focussed grouped discussion. - Reviewed Fortum's People Policy on non-discrimination and prohibition of harassment - Noted adherence to the Sexual Harassment of Women at Workplace Act, 2013 - Checked monitoring data for any reported instances during the period - Confirmed during the remote audit conducted by VVB Evidence checked: The Project Proponent (PP) has provided a declaration stating that no incidents of discrimination or sexual harassment have occurred within the project. - Fortum People Policy statements on equal opportunity, non-discrimination, and prohibiting harassment - Specific reference to Chapter IV, Article 19 (a) of the Sexual Harassment Act on employer's duty to provide a safe workplace - Confirmation that no discrimination or harassment cases were identified or reported in the monitoring period - VVB's remote audit validation of the above Assessment Conclusion: There have been no reports of such incidents during the monitoring period. This commitment to maintaining a respectful and inclusive environment underscores the project's dedication to upholding ethical standards and ensuring the well-being of all stakeholders involved. Fortum maintains comprehensive policies prohibiting all forms of discrimination and harassment in alignment with legal requirements. Procedures are in place for prevention, reporting, investigation and redressal. The monitoring data showing zero instances reported, further confirmed during VVB's remote audit, demonstrates effective implementation of the policies and training during this period. However, continued vigilance through regular reinforcement of the zero-tolerance stance, encouraging reporting without fear of retaliation, and prompt corrective action, when needed, will be crucial to sustaining an equitable and safe workplace environment long-term.

Management experience	Evidence gathering activities: Desk-review of declaration, Personal interview & focussed grouped discussion. Evidence checked: Declaration provided by PP No new entity has been involved in project design or implementation, hence not applicable. Assessment Conclusion: In conclusion, the project has maintained continuity in its design and implementation, with no new entities being involved in the process during the current monitoring period. This stability indicates a consistent approach to project management and suggests that the existing project framework and partnerships have been effective in driving progress towards its objectives.
Gender equity in labor and work	Evidence gathering activities: Desk-review of declaration, Personal interview & focussed grouped discussion. - Reviewed Fortum's People Policy on fair employment practices and equal remuneration - Noted compliance with Equal Remuneration Act, 1976 - Checked monitoring data for any reported instances of gender discrimination or pay disparity - Confirmed details of ongoing training programs on gender inclusivity Evidence checked: - Fortum People Policy statements on fair, transparent, competitive rewards based on laws/agreements - Specific reference to Chapter II, Article 4(1) of Equal Remuneration Act prohibiting lower pay based on gender - Confirmation of zero instances of gender discrimination or pay disparity reported in monitoring period - Details of training programs promoting gender inclusivity and addressing unconscious biases Assessment Conclusion: Fortum maintains non-discriminatory policies and robust procedures aligned with laws and international standards to ensure gender equity in employment, work opportunities and compensation practices. This includes transparent hiring, regular pay scale reviews, and ongoing employee training and awareness programs. The lack of any reported grievances related to gender bias or pay disparity during the monitoring period indicates effective implementation of these policies and practices. Continued leadership commitment to embodying the principles of gender equality and creating an inclusive organizational culture

	will be crucial for sustaining fair and equitable labour practices in the long run.
Human trafficking, forced labor, and child labor	Evidence gathering activities: Desk-review of declaration, Personal interview & focussed grouped discussion. Noted compliance with Bonded Labour System (Abolition) Act, 1976, Child Labour (Prohibition and Regulation) Act, 1986, and Factories Act, 1948 Evidence checked: • Project's strict ethical sourcing policies for vetting suppliers/contractors • Adherence to relevant Indian laws prohibiting bonded/forced labor and child labor • Processes for regular audits and inspections to verify compliance within workforce • No instances of human trafficking, forced labor or child labor identified during the monitoring period Assessment Conclusion: The project enforces comprehensive policies and procedures aligned with Indian laws to prevent and detect any instances of human trafficking, forced labor or child labor within its operations and supply chain. This includes thorough vetting of suppliers/contractors and regular audits/inspections. No violations were identified during the monitoring period, demonstrating effective implementation of these safeguards. Continued vigilance through periodic risk assessments, unannounced audits, grievance redressal mechanisms and awareness programs will be essential to ensure the project's ethical sourcing standards are consistently upheld by all suppliers and contractors.

4.2.7.2 Human Rights

The following demonstrations show how the project is committed to safeguard the rights of Indigenous People (Ips), Local communities (LCs), and customary right holders, while following the international human rights law¹⁶, the UNDRIP¹⁷ and ILO Convention 169-

¹⁶ <https://www.ohchr.org/sites/default/files/Documents/Publications/fs9Rev.2.pdf>

¹⁷ https://www.un.org/development/desa/indigenouspeoples/wp-content/uploads/sites/19/2018/11/UNDRIP_E_web.pdf

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Human rights	Evidence gathering activities: Desk-review of declaration, Personal interview & focussed grouped discussion. Evidence checked: Declaration provided by PP along with Interview with site personnel/48/ Assessment Conclusion: The project maintains a commitment to upholding the rights of IPs, LCs, and customary rights holders, aligning with international human rights standards, including the UN Declaration on the Rights of Indigenous Peoples and ILO Convention 169.

4.2.7.3 Indigenous Peoples and Cultural Heritage

Based on the nature of the project activity involving the production and distribution of cook stoves manufactured outside the beneficiary's land, it is concluded that:

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Preservation and protection of cultural heritage	Evidence Gathering Activities: Focussed Group discussion with nearby stakeholders that volunteered during the remote audit & potentially affected by the project were carried out, ensuring their free, prior, and informed consent. Engagement with stakeholders regarding knowledge holders to understand their cultural practices, traditional lands, and sacred sites. Assessment of the potential impacts on Indigenous Peoples' livelihoods, access to resources, traditional land use patterns and traditional knowledge systems. Evidence Checking: Verification of the accuracy and authenticity of the gathered information through cross-referencing and collaboration with independent experts and stakeholder representatives. Ensuring the comprehensiveness of the evidence, taking into account both tangible and intangible aspects of cultural heritage.

Remote audit and field assessments to corroborate the findings from desk-based research and consultations.

1. **No Impact on Tangible¹⁸ Cultural Heritage:** The project activity does not impact any tangible cultural heritage of the stakeholders.
2. **No Negative Impact on Intangible Cultural Heritage:** There have been no negative impacts of the project activity on the intangible cultural heritage of the stakeholders. Instead, the project fosters cultural harmony by involving diverse groups without affecting their customs, traditions, or beliefs.

This conclusion underscores the project's commitment to preserving and respecting the cultural heritage of the stakeholders while promoting sustainable development.

4.2.7.4 Property Rights

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Disputes over rights to territories and resources	N/A
Respect for property rights	Evidence gathering activities: Desk-review of declaration, Personal interview & focussed grouped discussion. Evidence checked: Declaration provided by PP Assessment Conclusion: In conclusion, the project activity involves installation of 250 MW (AC) solar power project & has not incorporated any land or property of the stakeholders, including Indigenous Peoples (IPs), Local Communities (LCs), and customary rights holders. Furthermore, the project has obtained the free, prior and informed consent of the nearby stakeholders, where project is implemented, including the IPs, LCs and customary rights holders. This ensures that their land and property rights are protected and respected throughout the project implementation. Ongoing measures to protect property rights include upholding agreements made before land acquisition, respecting customary rights, and ensuring transparent and equitable compensation

¹⁸ Tangible cultural heritage consists of non-physical intellectual wealth, such as folklore, customs, beliefs, traditions, knowledge, and language

processes. Regular consultations and grievance mechanisms are maintained to address any concerns promptly.

4.2.7.5 Benefit Sharing

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Summary of the benefit sharing plan	Since the above section 4.2.7.4 is not applicable, hence this section is also not applicable.
Benefit sharing during the monitoring period	N/A

4.2.8 Ecosystem Health

Item	Evidence gathering activities, evidence checked, and assessment conclusion	
	Risk Identified	Mitigation or preventative measure taken during the monitoring period
Impacts on biodiversity and ecosystems	No risk identified	Evidence gathering activities: Desk-review of registered PD, Personal interview & focussed grouped discussion. Evidence checked: Witness of the project implemented area during a remote-audit. ESIA reports detailing baseline biodiversity assessments and impacts, biodiversity monitoring records maintained by the project, photographs and drone imagery of the project site and surrounding areas from routine inspections, expert testimonies from the project's environmental consultants.

		Assessment No risks to biodiversity or ecosystems were identified. The EIA confirmed the project site did not overlap with protected areas or critical habitats. Monitoring data showed no significant changes in local flora/fauna populations. Site inspections revealed the project's minimal footprint and absence of emissions/effluents that could impact ecosystems Conclusion:
Soil degradation and soil erosion	No risk identified	Evidence gathering activities: Review of soil management plans, erosion control measures Evidence checked: Approved soil management and erosion control plans, ESIA Report Assessment conclusion: No risks related to soil degradation or erosion were observed. Solar projects typically employ land management practices that minimize soil disturbance, ensuring soil health and stability are preserved.
Water consumption and stress	No risk identified	Evidence gathering activities: Review of water use records, and interviews with the project's facility managers. Evidence checked: Logs of water consumption for panel cleaning, testimonies from facility managers regarding water use optimization practices, ESIA Report Assessment conclusion: No significant risks to water resources were identified. The project's water

		demands were minimal, primarily for periodic panel cleaning. Local water bodies showed no signs of stress or depletion due to the implementation/operation of project activity.
Usage of fertilizers	No risk identified	Evidence gathering activities: Review of project documentation, including site maintenance records and interviews with project personnel. Evidence checked: Site maintenance logs, interviews with personnel responsible for site maintenance, and site inspection reports (ESIA Report) Assessment conclusion: No risks related to the usage of fertilizers were identified during the monitoring period. Solar installations typically do not require the use of fertilizers, and the project has not employed any fertilizers, eliminating the potential for environmental contamination or ecosystem disruption.

4.2.8.1 Rare, Threatened, and Endangered species

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Species or habitat	Evidence gathering activities: Not Applicable Evidence checked: Not Applicable

Assessment Conclusion: Given that the project activity involves the installation of 250 MW (AC) solar power project & is located at Jaisalmer, Rajasthan which is not situated in or near habitats for rare, threatened, or endangered species, there are no direct impacts on these species or their habitats. The installation and operation of 250 MW (AC) solar power project is typically conducted in industrial or commercial settings that are separate from natural habitats. As a result, the project does not pose a risk to these species or their habitats, and the assessment for this particular aspect is not applicable.

4.2.8.2 Introduction of Species

The project activity involves installation of 250 MW (AC) solar power project and no planting or species introduction is involved, hence this information is not applicable.

Species introduced	Evidence gathering activities, evidence checked, and assessment conclusion		
Species introduced	Classification	Justification for use	Adverse effects and mitigation
N/A	N/A	N/A	N/A

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

4.2.8.3 Ecosystem conversion

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

4.3 Accuracy of Reduction and Removal Calculations

The project monitoring has been carried in accordance with the registered VCS PD/03/ and the monitoring report /01/. It involves a single parameter to be monitored $EG_{\text{facility},y}$ (Quantity of net electricity generation supplied by the project (250 MW (AC) Solar) plant/unit to the grid in year y; MWh) according to the monitoring plan and monitoring report/01/. The parameter $EG_{\text{facility},y}$ value is sourced from JMRs/35/ and Invoices/36/. Proper calibrated meters of 0.2s accuracy class installed at site regularly monitor the import and export value which is monthly aggregated in JMRs. ER sheet prepared by PP has been reviewed by assessment team thoroughly by cross checking the values of JMRs and Invoices submitted by PP and found correct including all the formulae and conversions and aggregations.

The monitoring plan laid in the registered VCS PD/03/ is being followed at the site. 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/01/. The emission reductions are based on the net electricity generated and exported from the project. PP has provided all the sufficient data for current monitoring period. The values of the parameter net electricity generation supplied to the grid by each phase used in deriving the GHG emission reduction could be very well correlated between the data sets and ER spreadsheet/02/ provided by PP. The verification of each monitoring parameter has been discussed later in section 4.5 of this report. The calculation method and formulae used in calculating baseline emission is in compliance to the methodology used i.e., ACM0002 Version 19.0/12/. The appropriateness of default values used in the monitoring report is elaborated below:

Table No: 13 Data and Parameters Available at Validation or Ex-ante parameters:

Parameter	Unit	Description	Value ¹⁹
$EF_{\text{grid},OM,y}$	tCO ₂ /MWh	Operating Margin CO ₂ Emission Factor in year y	0.9610 tCO₂/MWh is consistent with the registered VCS PD/03/. Calculated as per “<u>Tool to calculate the emission factor for an electricity system, version 07</u>” as 3-year generation weighted average using data for the years 2015-2016, 2016-2017 & 2017-2018. The data are obtained from “CO₂ Baseline Database for Indian Power Sector” version 14, published by the Central Electricity Authority, Ministry of Power, Government of India

¹⁹ https://cea.nic.in/wp-content/uploads/baseline/2020/07/user_guide_ver14.pdf

EF_{grid,BM,y}	tCO ₂ /MWh	Build Margin CO ₂ Emission Factor in year y	0.8644 tCO₂/MWh is consistent with the registered VCS PD/03/. Calculated as per “Tool to calculate the emission factor for an electricity system, version 07” “CO₂ Baseline Database for Indian Power Sector” version 14, published by the Central Electricity Authority, Ministry of Power, Government of India
EF_{grid,CM,y}	tCO ₂ /MWh	Combined Margin CO ₂ Emission Factor in year y	0.9368 tCO₂/MWh is consistent with the registered VCS PD/03/. Calculated as per “Tool to calculate the emission factor for an electricity system, version 07” “CO₂ Baseline Database for Indian Power Sector” version 14, published by the Central Electricity Authority, Ministry of Power, Government of India

According to applicable methodology ACM 0002; Version 19.0²⁰-page 13 under section 5.4 and page 20 under section 5.6 page of Baseline Methodology Procedure with further description under paragraph about Project emissions & Leakage emissions confirms that Since project activity is a Solar power project and no other kind of fossil fuel has been used in the current monitoring period on site thus no project emissions are considered according to the methodology used.

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

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

Where:

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

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

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

²⁰ [58IAGB7SZUDE02VN6LYM30K41HFPRO \(unfccc.int\)](#)

As per calculation mentioned in section 4.4 of registered VCS PD 02 dated 19-December-2019

Estimated Emission Reduction as in VCS PD /2/ for the equivalent period of the current Monitoring period, 01-April-2023 to 31-December-2023 (Inclusive of both the days):	
Monitoring Period Start Date	01-April-2023
Monitoring Period End Date	31-December-2023
Days in Current Monitoring period	275
Annual estimated VCUs as per year over the 10 years of crediting period	412,674 (tCO ₂ e)
Estimated Emission Reduction as in VCS PD for the equivalent period of the current Monitoring period	= (Annual Estimated GHG emission reductions as per revised VCS PD/Total days in a year) *days in current monitoring period Year 2023 = (412,674 /365) * 275 = 310,918 (tCO₂e) Total ERs = 310,918 (tCO₂e)

The estimated emission reduction for the present monitoring period is 310,918 tCO₂e, however the achieved emission reductions are 409,590 tCO₂e (round down value), or around 31.74% higher than the estimated emission reductions.

In section 5.4 of MR/01/ calculations has been stated. This is further cross checked as compiled in ER/02/ which has been verified by the assessment team from JMRs and cross checked from invoices. The monitoring & measurement of electricity at project metering point is being done on continuous basis; while recording is being done on monthly basis as Joint Meter Reading by the representatives of State Utility & PP.

PP has submitted all the evidences like JMRs and Invoices to assessment team for verification and assessment of ER Sheet/02/

Hence assessment team can state that the calculation method and formulae used in calculating baseline emission is following the methodology used i.e., ACM0002: "Grid-connected electricity generation from renewable sources- version 19.0" /12/ furthermore in conformance with section 3.15, clause 3.15.1//3.15.2//3.15.3//3.15.4 of VCS Standard version 4.6/7/.

4.4 Quality of Evidence to Determine Reductions and Removals

During the verification process, the assessment team thoroughly examined all relevant documents provided by the project proponents to assess the accuracy and quality of the data submitted. These data are crucial in determining the emission reductions achieved by the project.

The assessment team reviewed the records required for monitoring, ensuring that they were archived in accordance with the registered monitoring plan. The purpose of this review was to confirm that the project had followed the prescribed procedures for data collection, storage, and reporting. No significant issues, lack of evidence, or missing data were identified during the verification process. This indicates that the project's monitoring system is effective in ensuring the quality of the monitored data. The assessment team also confirmed that the project had implemented appropriate quality assurance and quality control measures for its internal data.

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

The only parameter in the project activity is “**EG_{facility,y}** (Quantity of net electricity generation supplied by the project (Solar) plant/unit to the grid in year y) (MWh)”.

The table below describe how the parameter “**EG_{facility,y}** (Quantity of net electricity generation supplied by the project (Solar) plant/unit to the grid in year y) (MWh)”, that is to be measured according to the monitoring plan, has been verified to confirm that the actual monitoring complies with the monitoring plan, monitoring data has been thoroughly assessed and that the calibration requirements are met:

Table No: 14 Assessment of Parameter EG_{facility,y} (Quantity of net electricity generation supplied by the project (Solar) plant/unit to the grid in year y) (MWh), that is to be measured :-

Parameter	EG _{facility,y} (Quantity of net electricity generation supplied by the project (Solar) plant/unit to the grid in year y) (MWh)	
Means of verification		
	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	Continuous monitoring, hourly measurement and at least monthly recording. The quantity of net electricity generation supplied by the solar power plant to the grid is measured in megawatt-hours (MWh). The calculation of net electricity supplied to the grid is based on the measured values of "export" and "import" of electricity, which are obtained through the dedicated SEB (State Electricity Board) energy meter installed at the delivery point. To determine the net electricity supplied, monthly meter readings are taken from both the main meter and the check meter. These meters are installed at the 400/220 KV GSS (Grid Substation), specifically the RVPNL Jaisalmer-II substation at Bhensara, Jaisalmer, Rajasthan. The readings are certified by representatives of the SEB (in this case, Jodhpur Vidyut Vitaran Nigam Limited, JDVVNL) officials as well as representatives of the project proponent. Net electricity supplied to the grid by the project plant in a given month = Export kwh -Import kwh

		This is a calculated value
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes. The reporting frequency is in line with the monitoring plan as outlined in the section 5.3 of registered VCS PD version 02 dated 19-December-2019/03/ and monitoring methodology/12/. There is no deviation from the stated procedures or adopted methodology i.e., ACM0002 version 19, in the registered monitoring plan. However there are project description deviations requested in <u>previous monitoring period i.e. 01-April-2022 to 31-March-2023 (Inclusive of both the dates)</u> /5/ which was verified by assessment team during desk review and by Team Leader during Remote audit /50/ and interviews with site personnel. /51/ The same can be cross checked in section 3.2.2 of MR/1/ and section 3.3 of this report.
	Monitoring equipment	Special Energy Meters (SEMs) of 0.2s accuracy class are used to monitor the electricity to the grid specifically the values of export” and “import” of electricity through the dedicated SEB energy meter installed at the 400/220kV GSS (Grid Substation) located at Bhensara, Jaisalmer, Rajasthan. No monitoring equipment is used to determine Quantity of net electricity generation supplied by the project (Solar) plant/unit to the grid in year y $EG_{facility,y}$ (MWh) as it is calculate value of the export to grid and import from grid . However, the export and import values are calculated using measured values, which are continuously measured, and recorded monthly by two sets of meters (main & check meters) used for measuring the electricity export to the grid and electricity import from the grid. The details of meters and calibration details are provided in APPENDIX 1 of MR/01/ and in table 15 of this report.
	Is accuracy of the monitoring equipment as stated in the monitoring	Yes, the accuracy of the monitoring equipment used to measure the input values such as import and export to

	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?	calculate net electricity generation value is Special Energy Meters (SEMs) of 0.2s accuracy class which stated in section 5.2 of the registered VCS PD version 03 dated 19-December-2019/03/ further in-line with as per the norm defined in the PPA/31/. Also, the same was verified from the energy meters installed at the site during Remote audit to the Grid Sub Station. The assessment team also checked the calibration records that are issued by an NABL (National Accreditation Board for Testing and Calibration Laboratories accredited laboratory) accredited laboratory states under the Description of equipment under calibration that confirms the accuracy class as 0.2s
	Is the accuracy valid for the entire measuring range or do different accuracy levels apply to different measuring ranges?	Yes, the accuracy of monitoring equipment as specified in calibration certificates/29/ is valid for the entire range i.e., 01-April-2023 to 31-December-2023 (Inclusive of both the dates)
	Calibration frequency /interval:	The calibration frequency of the meters used for the monitoring of export, import shall be once in every five years basis as per section 5.2 & 5.3 of registered VCS PD/03/ and PPA /31/. The assessment team confirmed the frequency while interviewing /51/ the site personnel during Remote audit
	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 of the meters used in the project activity is in accordance with the requirements specified in section 5.2 & 5.3 of the registered VCS PD version 02 dated 19-December-2019. The calibration process follows the guidelines outlined in Article 7, paragraph 7.1.1 of the Power Purchase Agreement (PPA). According to the PPA, the installation, testing, calibration, and reading of meters should adhere to the Central Electricity Authority (Installation and Operation of Meters) Regulations, 2006 and the Grid Code, as amended and revised from time to time thus conforming with the clause 3.16.5 of VCS Standard version 4.6/7/

		Specifically, as per para 1 (b) under section 18 of the Central Electricity Authority (Installation and Operation of Meters) Regulations, 2006, all interface meters, including those used in the project activity, are required to be tested at least once every five years. By following the calibration frequency as stipulated in the regulations and guidelines, the project ensures that the accuracy and reliability of the meter readings are maintained, which is essential for accurately monitoring the electricity generation and associated emission reductions
	Is the calibration of measuring equipment carried out by an accredited person or institution?	Yes, the calibration certificates (document reference /33/) provided by M/s Darsh Calibration PVT. LTD., an NABL accredited agency, serve as evidence that the calibration of the energy meters used in the project has been conducted according to the requirements specified in the Power Purchase Agreement (PPA) (document reference /31/). The periodic calibration of both the main meters and check meters ensures the accuracy of the measurements thus in compliance with the clause 3.16.5 of VCS Standard version 4.6/7/ In accordance with the emergency procedure outlined in the registered VCS PD version 02 (document reference /03/) and MR (document reference /01/), the project proponent (PP) is responsible for taking appropriate corrective action if any faulty readings are observed. If an error is found to be beyond the permissible limits, the PP will inform the respective agency to rectify the instrument promptly. This procedure was confirmed during the remote audit and interviews conducted with the site personnel (document reference /51/). The assessment team, during the remote audit, verified the implementation of this procedure and found it to be in accordance with the requirements. Therefore, the corrective action process followed by the PP is acceptable and

		ensures the accuracy and reliability of the measured data for monitoring purposes. Also note that however in this monitoring period no apportioning has been done but the data apportioning details in case the dates of recording are not in line with the monitoring period dates have now been clearly mentioned in section 4.3 of MR/01/ and also incorporated in this <u>section of verification report</u>.
	Is(are) calibration(s) valid for the whole reporting period?	Yes, the calibration frequency mentioned in PD version 02 dated 19-December-2019/03/ and in the PPA for once in five years is valid for the whole reporting period i.e., 01-April-2023 to 31-December-2023 (Inclusive of both the dates) and as per the selected frequency there are no delays in the calibration. Hence deemed satisfactory to the VVB.
	Is the calibration carried out for a measuring range comparable with the range for which measurements have been carried out?	Yes, the calibration of energy meter is carried out appropriately for the given operational range of voltages i.e., 3*63.5V (P-N) Current: Ib=1A, Imax=2A Frequency: 50z The calibration frequency is once in five years which is also as per the national standards i.e., Clause 18 of Central Electricity Authority (Installation and Operation of Meters)/30/. <i>(Please refer Appendix 02 of MR/01/ & Table no 15 for calibration Details)</i> The calibration is carried out appropriately as per the registered monitoring plan and VCS Validation and Verification manual version 3.2/07/.
	How were the values in the monitoring report verified?	Cumulative value of Quantity of net electricity generation supplied by the project (Solar) plant/unit to the grid in year y $EG_{facility,y}$ (MWh) for entire monitoring period is reported in the monitoring report/01/, and monthly values in the ER calculation sheet/02/. The monthly values were verified by VKU's assessment team from the JMRs/35/ issued by RRVNPL and found to be consistent Value of this parameter for the current monitoring period was verified as 437,223 MWh. The same is outlined in the ER Sheet submitted by the PP, which

		was verified by VKU from the JMRs/35/ issued to the PP by State utility and cross checked from the Invoices/36/ issued to the SECI by the PP.
	If applicable, has the reported data been cross-checked with other available data?	The monthly reported values of Quantity of net electricity generation supplied by the project (Solar) plant/unit to the grid in year y EG _{facility,y} (MWh) were verified from JMRs /35/issued to PP by Jodhpur Vidhyut Vitran Nigam Ltd, Jaisalmer which was further cross checked with the monthly invoices /36/ raised by the PP to SECI (Solar Energy Corporation of India Ltd), and found to be consistent.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	Site personnel interview during the remote audit /51/ with the project stakeholder of the project activity confirms that the necessary QA/QC procedures are in place and the data management system is effective and reliable. Also, a supervisory control and data acquisition (SCADA) system of ABB India is employed at site for overall monitoring of the project, which was observed by the Team Leader during remote audit and confirmed by interviewing the respective SCADA operator and O&M maintenance head.
	In case project proponents have temporarily not monitored the parameter, has either i) a deviation been approved by the CDM EB or ii) has the parameter been estimated as stipulated by Appendix 1 to the CDM Project Standard?	No such issues.
Conclusion	The parameter has been monitored appropriately, in accordance with the registered monitoring plan (as per measurement methods and procedures to be applied) and applied methodology. The monitoring results were 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 Project activity. Since 100% data was verified, the team can ascertain that the values adopted for emission reduction calculation are free from material errors.	

Calibration of meters /33/

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:

Table No: 15 Calibration details of meters

Meter	Sl. No.	Make	Model	Type	Class	Calibration Dates	Due date of calibration	Name of the entity
Main Meter	RJB99499	Secure	APEX 150	3phase 4wire	0.2s	01-March-2022	28-February-2027	Darsh Calibrations Private Limited
Check Meter	RJB99500	Secure	APEX 150	3phase 4wire	0.2s	01-March-2022	28-February-2027	Darsh Calibrations Private Limited
Standby Meter	RJB99501	Secure	APEX 150	3phase 4wire	0.2s	01-March-2022	28-February-2027	Darsh Calibrations Private Limited

Assessment on calibration:

The energy meter calibration certificates/33/ are checked by assessment team with respect to their calibration validity, accredited entity, accuracy class, make and calibration date and found that the calibration details provided in the MR/01/ are correct. From the verification of above table, assessment team also confirms that the energy meter calibrations are valid for the complete monitoring period i.e., period from 01-April-2023 to 31-December-2023 (Inclusive of both start and end dates).

During the Remote-audit, the assessment team conducted a thorough inspection of all the energy meters and confirmed that they were functioning satisfactorily (document reference /33/). The calibration of the meters is the responsibility of the state utility, RVPNL, and it is carried out by Darsh Calibrations Pvt. Ltd. on a periodic basis (document reference /33/). If any faulty readings are observed, the appropriate corrective action is taken by the project proponent (PP). If the error exceeds the permissible limits, the PP informs the respective agency to rectify the instrument promptly.

At the metering point, there are three energy meters: the Main Meter, Check Meter, and Standby Meter. These meters are always operational and undergo regular Remote-site calibration. If, during calibration, one of the meters exceeds the allowed limits, the other two meters are used

to measure the energy generation values. This ensures that there is no disruption in recording the data. The faulty meter is then replaced with a new one to ensure accurate measurement of energy generation. The PP has no control over the replacement of faulty meters, as this process is managed by the state utility, as confirmed in the interviews and discussions conducted by the assessment team with the site personnel (document reference /51/) and as stated in the Power Purchase Agreement (PPA) signed between the PP and the state utility (document reference /31/

Hence it can be concluded that the approach followed by the PP is conservative and in line with the guidelines provided under paragraph 3.4.2 of VCS Validation and Verification manual version 3.2/08/ and also in line with the para 366 of CDM Validation and Verification Standard /09/.

The Main and Check meters at the substations are used to constantly monitor the export and import energy. Once a month, an authorized officer from the SEB will read the meters in the presence of either the PP or their representative. Invoices are then created based on the Meter Reading Statement provided to the PP. These invoices can be used to verify the meter readings for the specific project activity.

In cases where the start date of the monitoring period for the project activity does not align with the start date of the Joint Meter Reading (JMR) Statement, the following procedures are followed to apportion the electricity exported to the grid from the solar panels during the intervening period:

- A. The total electricity exported for the entire billing cycle is determined based on the daily generation data (in MWh).
- B. The electricity exported during the intervening period is determined based on the daily generation data (in MWh).
- C. The generation ratio is calculated as B divided by A.
- D. The electricity exported for the entire billing cycle is determined based on the JMR Value (in MWh).
- E. The apportioned value of electricity exported for the intervening period is calculated as C multiplied by D.

Import values are considered for the entire monitoring period, following a conservative approach for the apportioning of net electricity. Please note that these procedures are not applicable to the current monitoring period but are provided for situations where the monitoring period dates and the JMR Statement dates do not align.

The registered VCS PD version 02 /03/ & MR/01/ and site audit observations confirm that the metering equipment are sealed and maintained by the state utility.

The assessment team has verified the monthly JMRs issued by the state utility and confirmed that only the data recorded through main meters is used to calculate quantity of net electricity supplied to the grid consequently for ER calculations.

Based on the information provided and the assessment conducted by the assessment team, it can be confidently affirmed that the evidence utilized to determine the reductions and removals of greenhouse gases (GHGs) in the project activity is adequate and appropriate in terms of both quality and quantity. This confirmation aligns with the provisions outlined in section 3.15 of the

VCS (Verified Carbon Standard) Standard version 4.6, including clauses 3.15.1, 3.15.2, 3.15.3, and 3.15.4.

GHG Calculations:

The calculation of emission reduction has been done in accordance with the applied methodology used i.e., ACM0002 Version 19.0/12/. As per the applied methodology, the values of project emission and leakages are considered as zero for the project activity. The equation used for calculation of baseline emission is given below:

GHG Calculations

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

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

BE_y	=	BE_y : Baseline emissions in year y (tCO ₂ e/yr)
$EG_{\text{facility},y}$	=	Quantity of net electricity generation supplied by the project plant/unit to the grid in year y (MWh/yr)
$EF_{\text{grid},CM,y}$	=	Combined margin CO ₂ emission factor for grid connected power generation in year y calculated using the latest version of the “Tool to calculate the emission factor for an electricity system” (tCO ₂ /MWh) (i.e., 0.9368 tCO ₂ /MWh).

Where:

Baseline Emission factor = 0.9368 tCO₂/MWh

Parameter	Unit	Value
$EG_{\text{facility},y}$	MWh	437,223
$EF_{\text{grid},CM,y}$	tCO ₂ e	0.9368
BE_y	=	437,223* 0.9368
	=	409,590 tCO ₂ e (Round down value)

Emission reductions are calculated as follows:

$$ER_y = BE_y - PE_y$$

Where,

ER_y = Emission reductions in year y (tCO₂e)

BE_y = Baseline emissions in year y (tCO₂e)

PE_y = Project emissions in year y (tCO₂e)

Plant was in operational throughout the current monitoring period, and the project activity generated 437,223 MWh of net electricity, resulting in 409,590 tCO₂e GHG reductions.

The assessment team confirms that appropriate methods and formulae for calculating baseline emissions have been followed aligning with the section 3.15 of VCS standard version 4.6 /7/. The assumptions, emission factors and default values that were applied in the calculations are justified in accordance with clause 3.15.4 of VCS standard version 4.6/7/ of The assessment team confirms that appropriate methods and formulae for calculating baseline emissions have been followed aligning with section 5.7, clause 57 of adopted methodology ACM0002. Grid-connected electricity generation from renewable sources/12/.

The estimated emission reduction to be achieved from the project activity for the current monitoring period is 310,918 tCO₂e, whereas actual emission reductions achieved are 409,590 tCO₂e (round down value), thus the actual emission reduction achieved is 31.74% higher than the estimated figure to match the monitoring period as per registered VCS PD version 02 dated 19-December-2019/03/.

The assumptions, emission factors and default values that were applied in the calculations are justified. The actual emission reduction achieved are 31.74% high than the estimated figure to match the monitoring period as per registered VCS PD version 02/03/, which is due to the high PLF achieved by the project activity during the current monitoring period which is completely governed by the availability of more sunshine hours which is a natural phenomenon and same is beyond the control of PP.

The assessment team further performed the analysis of the achieved PLF against the ex-ante PLF and also the difference in PLF between the previous monitoring period and current monitoring period.

The reference to the PLF estimation from the previous monitoring period (*refer table no 16 in this report*) is used to support the claim that the current monitoring period has achieved 31.74% higher emission reductions due to the increase in power output resulting from a higher number of sunshine hours. This suggests that power output is directly related to the amount of sunshine, and that the higher generation observed during the current period is a result of the increased load factor 26.50% for the current monitoring period. This higher generation falls within the sensitivity analysis for PLF as specified in registered PD. The PLF achieved by the project activity is as follows:

**Table no: 16 Variation of PLF in Greenfield Solar Power Mission by Fortum India (250 MW)
from ex-ante estimation for current monitoring period 01-April-2022 to 31-March-2023
(Inclusive of both start and end dates)**

Month	PLF achieved during current monitoring period (Month wise)	PLF ex ante	Variation
April-2022	31.55%	22.00%	43.43%
May-2022	31.24%	22.00%	42.00%
June-2022	29.36%	22.00%	33.46%
July-2022	21.72%	22.00%	-1.27%
August-2022	22.61%	22.00%	2.75%
September-2022	29.78%	22.00%	35.38%
October-2022	28.86%	22.00%	31.16%
November-2022	25.69%	22.00%	16.79%
December-2022	25.57%	22.00%	16.25%
January-2023	26.36%	22.00%	19.80%
February-2023	27.54%	22.00%	25.18%
March-2023	28.74%	22.00%	30.64%

**Table no: 17 Variation of PLF in Greenfield Solar Power Mission by Fortum India (250 MW)
from ex-ante estimation for current monitoring period 01-April-2023 to 31-December-2023
(Inclusive of both start and end dates)**

Month	PLF achieved during current monitoring period (Month wise)	PLF ex ante	Variation
April-2023	29.79%	22.00%	35.40%
May-2023	29.95%	22.00%	36.13%
June-2023	26.79%	22.00%	21.77%
July-2023	26.39%	22.00%	19.95%
August-2023	26.63%	22.00%	21.04%
September-2023	26.46%	22.00%	20.27%
October-2023	26.75%	22.00%	21.59%
November-2023	21.45%	22.00%	-2.5%

December-2023	24.23%	22.00%	10.13%
Achieved PLF current Monitoring Period	26.50	-	-

Figure 02: Trends of PLF from April 2022 to March 2023

Since the data available for month of April-2022 to March-2023, assessment team plotted the graph for the equivalent period ato study the trend.

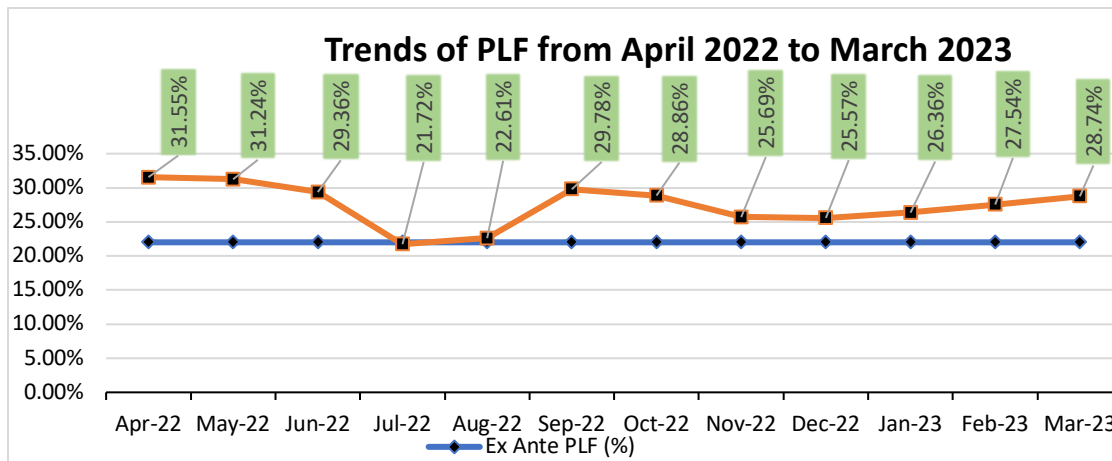
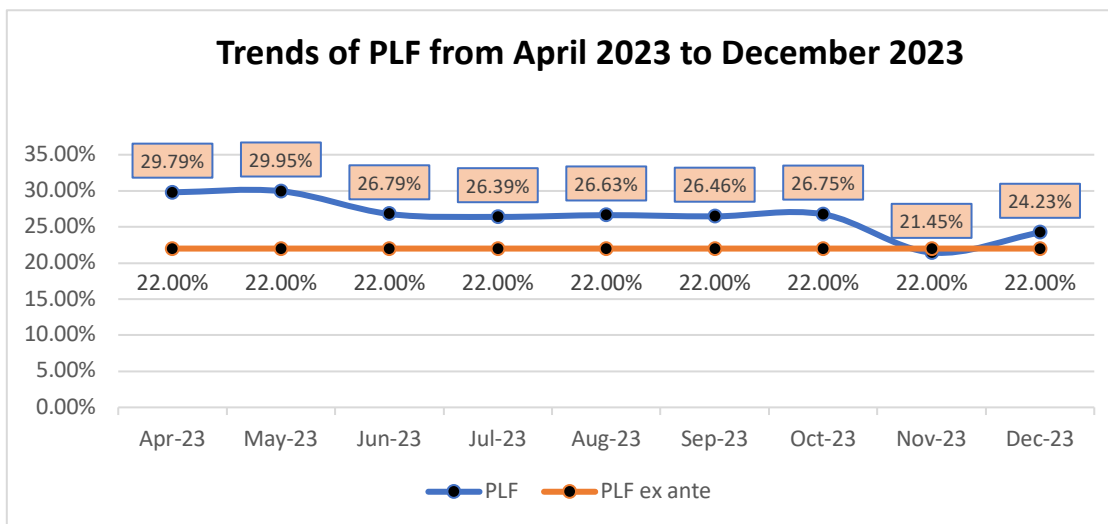


Figure 03: Trends of PLF from April 2023 to December 2023



Upon comparing Figure 02 and 03, it is clear that the trend of PLF in period from April-2022 to December-2023 has been higher than estimate in the registered PD. Also there has been a constant higher PLF observed in Year, 2022 and similar trend is observed in Year, 2023. This is reflected in higher emission reductions for the current monitoring period at 31.74%. The estimated PLF as per PDD is 22%, and the actual PLF achieved during monitoring period is 26.50%. The increase in the PLF is 20.45%, which is under the breaching value of Sensitivity i.e. 33.66% as per the registered PDD. At the same time upon checking the IRR sheet to check the

additionality, it was found that although the achieved PLF is higher than the estimate, it is within the sensitivity bound. Hence assessment team accepted higher emission reductions due to vagaries in sunshine pattern which is beyond the control of the PP.

This comparison is submitted in the ER sheet along with a justification confirming that this event of higher power generation was an unforeseen situation and also not under the direct control of PP. All the data were made available and have been monitored as per required monitoring frequency. The means of verification for the values of parameters, used for baseline emission calculation and project emission calculation, is described above.

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 4.4/7/ and that the verification of the GHG statement was conducted in accordance with ISO 14064-3; 2019).

4.5 Non-Permanence Risk Analysis

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

5 VERIFICATION OPINION

5.1 Verification Summary

VKU Certification Pvt. Ltd. (referred to as VKU) declares that it conducted the third verification of the renewable crediting period, for the monitoring period 01-April-2023 to 31-December-2023, (inclusive of both start and end dates), for the project activity “ Greenfield Solar Power Mission by Fortum India”, VCS Registry Project ID 2069, with regard to the relevant requirements for VCS activities. The project proponents of the “Greenfield Solar Power Mission by Fortum India” amount to 409,590 tCO₂e of carbon dioxide equivalent (tCO₂e). These reported reductions have been assessed in accordance with the relevant requirements outlined in the VCS Standard, version 4.6/07/

The project proponents of the “Greenfield Solar Power Mission by Fortum India” are 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 PD version 02 of 19-December-2019/03/
- The development and maintenance of records and reporting procedures in accordance with that plan, including the calculation and determination of greenhouse gas emission reductions of the project.
- It is the responsibility of VKU to express an independent verification opinion about the project’s conformity with the requirements of VCS standard version 4.6/7/ and GHG program applied, on the reported greenhouse gas emission reductions from the project.

Based on documented evidence and confirmed by a remote assessment, VKU can confirm that:

- The project has been implemented and operated as per the registered VCS PD version 2 Dated 19-December-2019 /03/;
- The monitoring report and other supporting documents provided are complete and verifiable and in accordance with the applicable VCS standard version 4.6/07/ requirements;
- The monitoring is in place as per the applied baseline and monitoring methodology;
- The monitoring plan in the registered VCS PD version 02 of 19-December-2019/03/ is as per the applied baseline and monitoring methodology/12/.

As per VCS standard version 4.6, clause 4.1.23, 4.1.24 and 4.1.25, VKU is of opinion that that GHG emission reduction stated in the monitoring report version 3.0 of 10-May-2024 for the “Greenfield Solar Power Mission by Fortum India in India for the period 01-April-2023 to 31-December-2023 (Inclusive of both start and end dates) **are fairly and correctly stated**

5.2 Verification Conclusion

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

Table No 18: Opinion/Conclusion by Validation-Verification Body

Opinion	Final Documents	Monitoring Period	Emission Reductions achieved	Remarks
Positive opinion ☒ Negative Opinion ☐ Adverse Opinion ☐ Unmodified Opinion ☒ Modified Opinion ☐	Monitoring Report Version 03 dated 10-May-2024 Emission Reduction Sheet Version 02 dated 18-April-2024	01-April-2023 to 31-December-2023 (Inclusive of both the days)	409,590 tCO_{2e}	The GHG emission reductions are calculated on the basis of approved methodology, ACM0002 version 19.0/12/ and the monitoring plan included in the registered VCS PD/3/
Hence VKU is able to certify that the emission reduction from the project during the current monitoring period 01-April-2023 to 31-December-2023 (Inclusive of both start and end dates) amounts to 409,590 tCO_{2e} assessed in line with the applicable VCS requirements set out in section 3.15 of VCS standard version 4.6/7/ The VVB hereby issues a resolutely positive and unmodified opinion meticulously drafted in strict accordance with ISO 14064-3:2019, /55/ Section 09, and the precise provisions of Clause 9.7.1.6 & 9.7.2 of ISO 14065:2020. /56/ This opinion stands in full alignment with the exacting requirements delineated in ISO/IEC 17029:2019, Section 9.7./57/ Our verification process provides a robust and reasonable level of assurance regarding the veracity of the reported GHG emission reduction data. This data is devoid of any material misstatements and is steadfastly supported by the evidence furnished by the Project Proponent (PP), comprehensively presented in Table 05 of this report.				

Verification period: 01-April-2023 to 31-December-2023 (both dates included):

Verified GHG emission reductions and carbon dioxide removals in the above verification period, broken down by calendar year:

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Reduction VCU (tCO ₂ e)	Removal VCU (tCO ₂ e)	Total VCUs (tCO ₂ e)
Year 2023						
01-April-2023 to 31-December-2023	409,590	0	0	409,590	0	409,590
Total	409,590	0	0	409,590	0	409,590

For projects required to assess permanence risk: Since the project activity does not fall under the AFOLU (Agriculture, Forestry, and Other Land Use) or Geologic Carbon Storage (GCS) project categories, it is not required to assess the permanence risk. Therefore, the following tables are not applicable.

i) Provide a conclusion on the following information:

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

ii) Complete the table below:

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

Total	NA	NA	NA	NA	NA	NA	NA
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5.3 Ex-ante vs Ex-post ERR Comparison

Net GHG emission reductions for total project activity instances under this project are:

Vintage period	Ex-ante estimated reductions/removals	Achieved reductions/removals	Percent difference	Explanation for the difference
01-April-2023 to 31-December-2023	310,918	409,590	31.74%	Based on the estimated Performance Load Factor (PLF) as per the Project Design Document (PDD), the expected PLF was 22%. However, during the monitoring period, the actual PLF achieved was 26.50%. This indicates an increase in PLF of 20.45%.
Total	310,918	409,590	31.74%	According to the registered PDD, there is a breaching value of Sensitivity set at 33.66%. Since the increase in PLF is below this breaching value, it suggests that the higher generation observed, which is attributed to more sunshine hours and irradiance, is not considered a breach or violation.

APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION

Section	Information	Justification
NA	NA	NA

APPENDIX 2: ABBREVIATIONS

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

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

APPENDIX 3: AUDIT FINDINGS

CL: Clarification Request_03

CAR: Corrective Action Request_04

FAR: Forward Action Request_00

Description of Clarification Requests (CLs) raised by VVB:

Type	Date	04-April-2024
CL#01	Reference	Section 01 of Verification protocol//MR/DR/AT
Description of the Non-Conformance		
In section 1.1 of MR: PP has not furnished the Power purchase Agreement (PPA) for the project activity to the VVB for cross-verification required as per section 3.26 and clause 3.26.3 of the VCS Standard version 4.6. In section 1.1 of MR: PP has not furnished the evidence to confirm the commissioning of the project activity to the VVB to cross-verify the start date of the solar plant, required as per section 3.26 and clause 3.26.3 of the VCS Standard version 4.6. In section 1.9 of MR: For this section M - R template guidelines states to include all the applied methodology/tools/modules applied to the project activity, PP to clarify if the methodology is the only standard document/tool/module/methodology referred by the PP. If not, PP has not included them all in this section of Monitoring Report. In section 1.10.1 of MR: PP needs to clarify whether the project is receiving or seeking credit for reductions and removals from a project activity under another GHG program? In section 1.12 of MR: The Project Proponent (PP) has not provided clarification regarding the extent to which the Sustainable Development Goals (SDGs) achieved in this project contribute towards the "nationally stated sustainable development priorities" of India, as specified in the MR template. This clarification will enable a better understanding of the alignment between the project's SDG achievements and the sustainable development objectives outlined by the country, required as per the Monitoring Report template guidelines version 4.3 section 1.12 serial number 03 & section 3.17, clause 3.17.1 of VCS standard version 4.6.		
1 st Response from PP	Date	18-April-2024
- The Power purchase Agreement (PPA) for the project activity has been submitted to the VVB for cross-verification as per section 3.26 and clause 3.26.3 of the VCS Standard version 4.6. - Commissioning certificates of the project activity has been submitted to the VVB to cross-verify the start date of the solar plant. - Section 1.9 of the MR has been revised to include all the methodology/ tools/ modules applied to the project activity as per VCS MR Template version 4.3.		

4. PP hereby declare that the GHG emissions reductions from the project activity are not accounted for within any relevant systems of the host country/ regional regulator or voluntary mechanism. A declaration regarding the same has been submitted to the VVB.
5. Section 1.12 of the MR has been updated to include the clarification regarding the extent to which the Sustainable Development Goals (SDGs) achieved in this project contribute towards the nationally stated sustainable development priorities. The project activity's SDG contributions align with India SDG Index as described in SDG INDIA INDEX, Baseline Report 2018 by NITI Ayog.

1stAssessment by Audit Team	Status	Closed	Date	19-April-2024
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1. **In section 1.1 of MR:** PP has provided the Power purchase Agreement (PPA) for the project activity for cross-verification required as per section 3.26 and clause 3.26.3 of the VCS Standard version 4.6 and same has been checked and verified. **(Closed)**
2. **In section 1.1 of MR:** PP has submitted the evidence to confirm the commissioning of the project activity to cross-verify the start date of the solar plant, required as per section 3.26 and clause 3.26.3 of the VCS Standard version 4.6 and same has been checked and verified. **(Closed)**
3. **In section 1.9 of MR:** PP has updated the section1.9 of the MR to include all the methodology/ tools/ modules applied to the project activity as per VCS MR Template version 4.3 and same has been checked and confirmed. **(Closed)**
4. **In section 1.10.1 of MR:** PP has declared that the GHG emissions reductions from the project activity are not accounted for within any relevant systems of the host country/ regional regulator or voluntary mechanism. PP has also provided declaration regarding the same and same has been checked and confirmed. **(Closed)**
5. **In section 1.12 of MR: PP has updated the section 1.12** of the MR to include the clarification regarding the extent to which the Sustainable Development Goals (SDGs) achieved in this project contribute towards the nationally stated sustainable development priorities. The project activity's SDG contributions align with India SDG Index as described in SDG INDIA INDEX, Baseline Report 2018 by NITI Ayog and same has been checked and confirmed. **(Closed)**

Hence CL#01 has been closed successfully.

Type	Date	04-April-2024
CL#02	Reference	Section 02 of Verification protocol//MR/DR/AT
Description of the Non-Conformance		
1. In section 2.1.1. of MR: PP to clarify how was the local stakeholder's consultation concluded and project got registered in VCS without any identification of local stakeholders, required as per clause 3.18.1 serial number 01 of VCS standard version 4.6 a) PP has not stated any justification for the section, as of why there was no identification of legal and customary tenure/access rights by stakeholders, required as per clause 3.18.1 serial number 02 of VCS standard version 4.6		

b) PP has not supported the assessment based on which it was concluded how social, economic, and cultural diversity within stakeholder groups remained stable over time. 2. In section 2.1.3. of MR: PP has not furnished required documents to support the claim as stated in this section of MR. 3. In section 2.1.3. of MR: Is there any specific indigenous people/local community found in the project implemented area. If Yes, PP to provide information about the same and also specify above how is on-going communication established with them. 4. In section 2.2 of MR: PP has not submitted the required supporting documents to substantiate the claims made in the table below, required as per section 3.26 and clause 3.26.3 of the VCS Standard version 4.6 5. In section 2.3 of MR: PP has not submitted the required supporting documents to substantiate the claims made in the table below, required as per section 3.26 and clause 3.26.3 of the VCS Standard version 4.6 6. In section 2.3.1. of MR: What are the policies made effective to avoid any act of Discrimination and sexual harassment at the plant site. 6.1. What are the company policies made effective at the plant site to ensure equal work pay and gender equality, required to be elaborated as per VCS Standard version clause 3.19.13 & 3.19.14 how was this assessed by PP during the current monitoring period. 6.2. Was there any instance identified for Human trafficking, forced labor, and child labor in previous verification or at the validation stage. 6.3. What are the company policies made effective at the plant site to prohibit the use of forced labour, child labour, or victims of human trafficking in project design and implementation, required to be elaborated as per VCS Standard version clause 3.19.15 how was this assessed by PP during the current monitoring period.		
1st Response from PP	Date	18-April-2024
1. In section 2.1.1. of MR: To identify the stakeholders, a Stakeholder Analysis was conducted. “Stakeholder Analysis” is understood as the process of identifying the individuals or groups that are likely to affect or be affected by a proposed project and sorting them according to their impact on the project and the impact the project will have on them. This information (stakeholder analysis) is then used to assess the manner in which the interests of the stakeholders should be addressed in the project plan, policy, program, or other action. The importance of such an analysis lies in the role played by this understanding in the assessment of the socio-political environment surrounding the project. It allows for the: • Identification of key stakeholders • Identification of the interests, concerns and potential risks surrounding the stakeholders, as well as conflicts of interests (if any); • Identification of relations between stakeholders that may enable "coalitions" of project sponsorship, ownership and co-operation as well as the mechanisms which may have a role in influencing other stakeholders; • Key groups/ individuals to be pinpointed who need to be informed about the project; • Identification of the impact and influence of the project on the stakeholders and of the stakeholders on the project;		

- a) There is no legal or customary tenure/access rights to territories and resources, including collective and conflicting rights, held by stakeholders, indigenous people (IPs), local communities (LCs), and customary rights holders.

The total land required for setting up of the 250 MW solar power plant is private land except around 300 acre land which is under the ownership of government. There is no forest land involved in the land required for the project. The PP had appointed a local land aggregator for expediting land procurement for the project. Local land aggregator was responsible for discussing, negotiating and ensuring that sale deed registry execution of identified land parcels between landowner and PP is carried out smoothly.

Consultations with the majority of landowners revealed a willingness to sell land parcels mainly due to the land being acquired almost barren land full of gravels. Landowners had stopped agricultural practices on the land parcels left suitable for agriculture due to erratic rainfall and loss in agricultural production over the last few decades.

- b) The social, economic, and cultural diversity within stakeholder groups was identified at the time of ESIA. As per the ESIA report, the project has following location advantage:

- No ecologically sensitive areas such as National Park, Wildlife Sanctuary, Biosphere Reserve etc. within 10 km radius.
- No reserve or protected forest within 10 km radius Project Site
- No cultural heritage site in the close vicinity

The project is located in 3 villages Loona Khurd, Loona Kalan and Sadrasar. The area had an average family size of 6.3. The sex ratio is 893 females per 1000 male. As per the Census of India 2011, 20.88% of the total population is scheduled caste while 7.93% of the total population is scheduled tribe. The majority of the scheduled caste population lives in Loona Khurd village. The scheduled tribe population lives in Sadrasar village only.

Based on the continuous interactions and ongoing communication with the stakeholders it is identified that the social, economic, and cultural diversity within stakeholder groups remained stable over time and there are no significant changes in the composition of each group observed during the monitoring period.

Since the census of India 2021 is still undergoing and any information regarding the same is not publicly available, the change in social, economic and cultural diversity cannot be supported with any official source. However, an ESIA report has been submitted to the VVB to crosscheck the claims on stakeholder diversity at the time of validation.

2. In section 2.1.3. of MR:

The ESIA report has been submitted to the assessment team to cross check the same.

3. In section 2.1.3. of MR:

Since there is no universally accepted definition of “Indigenous Peoples”, Indigenous Peoples may be referred to in different countries by such terms as “Indigenous ethnic minorities,” “aboriginals,” “hill tribes,” “minority nationalities,” “scheduled tribes,” “first nations,” or “tribal groups.” In India, they are identified as Scheduled Tribe.

The Fifth Schedule of the Constitution deals with the administration and control of Scheduled Areas as well as of Scheduled Tribes. Scheduled Areas are areas in India with a preponderance of tribal population subject to a special governance mechanism wherein the central government plays a direct role in safeguarding cultural and economic interests of scheduled tribes in the area. District Jaisalmer, where the project is located is not a Scheduled V area, therefore, there are no specific indigenous people/local community found in the project implemented area.

The process to establish on-going communication has been already mentioned in section 2.1.2 of the monitoring report.

4. In section 2.2 of MR:

The required documentation to support and substantiate the claims made in section 2.2 of the monitoring report have been submitted to the VVB in line with clause 3.26 of the VCS Standard version 4.6.

5. In section 2.3 of MR:

The required documents to support and substantiate the claims have been submitted to the assessment team as per clause 3.26 of the VCS Standard version 4.6.

6. In section 2.3.1. of MR:

As per the Fortum People Policy, *“Fortum is an equal rights employer. No discrimination of any kind based on race, religion, political opinion, gender, age, national origin, sexual orientation, marital status or disability is allowed in the project. All types of harassment are prohibited and will be eliminated immediately. Fortum appreciates diversity and considers it a competitive advantage.”*

Additionally, the PP adheres to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. As per chapter IV, article 19 “Duties of Employer” clause (a) *“Every employer shall provide a safe working environment at the workplace with shall include safety from the persons coming into contact at the workplace.”*

During the current monitoring period, no instances of discrimination or sexual harassment have been reported or identified within the project. Comprehensive policies and training are in place to prevent and address such issues promptly and effectively.

The same has been updated in table under section 2.3.1 of the revised monitoring report.

- 6.1.** As per Fortum People Policy, *“Fortum complies with fair employment practices and honours internationally accepted human and labour rights and labour standards.”*
“Fortum offers fair, transparent and competitive rewards to its employees at all levels. Salaries are based on applicable laws and agreements in accordance with specific practices in respective countries.”

As per chapter – II, article 4 of the Equal Remuneration Act, 1976 clause (1) *“No employer shall pay to any worker, employed by him in an establishment or employment, remuneration, whether payable in cash or in kind, at rates less favourable than those at which remuneration is paid by him to the workers of the opposite sex in such establishment or employment for performing the same work or work of a similar nature.”* Therefore, equal opportunities in terms of gender and equal pay for equal labour are ensured through transparent hiring processes, non-discriminatory policies, and regular reviews of pay scales to address any disparities.

During the current monitoring period no instances of discrimination or disparity in payments have been reported or identified within the project. Additionally, ongoing training programs promote gender inclusivity and address unconscious biases within the workforce.

- 6.2.** There were no instances of Human trafficking, forced labour, and child labour identified in previous verification or at the validation stage.

- 6.3.** The project enforces strict ethical sourcing policies, including thorough vetting of suppliers and contractors, to ensure compliance with labour laws and human rights standards. The project complies with the Bonded Labour System (Abolition) Act, 1976, the Child Labour (Prohibition and Regulation) Act, 1986 and the Factories Act, 1948.

Regular audits and inspections are conducted to verify that no instances of human trafficking, forced labour, or child labour occur within the project's supply chain or workforce.

1stAssessment by Audit Team	Status	Closed	Date	19-April-2024
1. In section 2.1.1. of MR: PP has provided the required justification for the local stakeholder consultation and same has been checked and confirmed. (Closed) a) PP has provided the required justification that there is no legal or customary tenure/access rights to territories and resources, including collective and conflicting rights, held by stakeholders, indigenous people (IPs), local communities (LCs), and customary rights holders and same has been checked and confirmed. (Closed)				

- b) PP has provided the required justification about the social, economic, and cultural diversity within stakeholder groups was identified at the time of ESIA and same has been checked and confirmed. **(Closed)**
2. **In section 2.1.3. of MR:** PP has submitted the ESIA report and same has been cross-checked and confirmed. **(Closed)**
3. **In section 2.1.3. of MR:** PP has provided the definition of indigenous people under section 2.1.3 of the revised monitoring report and process to establish on-going communication has been mentioned in section 2.1.2 of the monitoring report and same has been checked and confirmed. **(Closed)**
4. **In section 2.2 of MR:** PP has provided the required supporting documents to substantiate the claims made in the table below, required as per section 3.26 and clause 3.26.3 of the VCS Standard version 4.6 and same has been checked and confirmed. **(Closed)**
5. **In section 2.3 of MR:** PP has provided the required supporting documents to substantiate the claims made in the table below, required as per section 3.26 and clause 3.26.3 of the VCS Standard version 4.6 and same has been checked and confirmed. **(Closed)**
6. **In section 2.3.1. of MR:** PP have provided the policies for Discrimination and sexual harassment at the plant site same has been updated in table under section 2.3.1 of the revised monitoring report and same has been checked and confirmed. **(Closed)**
- 6.1. PP has provided the required policies and during the current monitoring period no instances of discrimination or disparity in payments have been reported or identified within the project. Additionally, ongoing training programs promote gender inclusivity and address unconscious biases within the workforce and same has been checked and confirmed. **(Closed)**
- 6.2. PP has stated that there were no instances of Human trafficking, forced labor, and child labour identified in previous verification or at the validation stage and same has been checked and confirmed. **(Closed)**
- 6.3. PP has stated that project complies with the Bonded Labour System (Abolition) Act, 1976, the Child Labour (Prohibition and Regulation) Act, 1986 and the Factories Act, 1948 and regular audits and inspections are conducted to verify that no instances of human trafficking, forced labour, or child labour occur within the project's supply chain or workforce and same have been checked and confirmed. **(Closed)**

Hence CL#02 has been closed successfully.

Type	Date	04-April-2024
CL#03	Reference	Section 03 of Verification protocol//MR/DR/AT
Description of the Non-Conformance		
1. In section 3.1 of MR: PP has not provided evidence documents to verify the Technical Specification of the PV Modules involved in the project activity, required as per section 3.26 and clause 3.26.3 of the VCS Standard version 4.6		
1 st Response from PP	Date	18-April-2024
1. The evidence documents to verify the technical specifications of the project have been submitted to the VVB along with the responses to DVR Findings.		

1stAssessment by Audit Team	Status	Closed	Date	19-April-2024
In section 3.1 of MR: PP has provided the technical specification of the PV Modules involved in the project activity, and same has been checked and confirmed. (Closed) Hence CL#03 has been successfully closed.				

Description of Corrective Action Requests (CARs) raised by VVB:

Type	Date	04-April-2024
CAR#01	Reference	Section 01 of Verification protocol//MR/DR/AT
Description of the Non-Conformance		
For Monitoring Report Template: The file name of the monitoring report is not consistent with the guidelines stated in VCS MR template version 4.3 On cover page: During the desk-review process the assessment team was not able to trace down any page number throughout the monitoring report required as per latest VCS Monitoring Report Template version 4.3. In section 1.2 of MR: As per VCS MR Template version 4.3 guidelines for section 1.2 PP has not stated all monitoring periods, including the period of the applicable current monitoring report. In section 1.7 of MR: MR font inconsistency noted, aligning with VCS guidelines (version 4.3) required. In section 1.7 of MR: Is the project crediting period inclusive of both start and end date? In section 1.11.3 of MR: PP has not submitted evidence if the project activities affect the emissions footprint of any product(s) (goods or services) that are part of a supply chain /scope 03 emissions required as per clause 3.24.7 of VCS standard version 4.6		
1st Response from PP	Date	18-April-2024
- The filename has been revised and corrected as per VCS MR template guidelines version 4.3. - Page numbers have been updated in the MR as per VCS Monitoring Report Template version 4.3. - The table under section 1.2 of the MR has been revised to list all monitoring periods of the project including the current monitoring period. - Section 1.7 of the MR has been revised in line with the latest VCS MR Template version 4.3. The project activity adopts renewable crediting period of 10 years period which can be renewed for maximum 2 times. As per Appendix 3 of VCS Standard, version 4.6, "Registered projects and projects that complete validation on or before 19-March-2020 remain eligible to apply the crediting period requirements under VCS Version 3." Since the validation of the project activity by VVB was completed on 30-December-2019, it is eligible to apply the crediting period requirements under VCS Version 3 i.e. 10 years crediting period renewed twice. - The project crediting period is from 19-March-2021 to 18-March-2031 (Inclusive of both the dates). - As per clause 3.24.7 of VCS standard version 4.6 "Where the project proponent(s) or authorized representative is a buyer or seller of a product (i.e., a good or service) that is in a supply chain and whose product emissions footprint is changed by the project activities specified in the project description, ..."		

Please note that the above-mentioned clause in any means does not state about providing any evidence related to scope 3 emissions due to project activity. It simply directs the PP to make a public statement on their website if in case any scope 3 emissions are associated to the project activity.

PP hereby clarifies that the project activity is solar PV power project for which the product is electricity, which does not affect the emission footprint of any product that are part of a supply chain. Therefore, no supporting evidence is required for the project activity. However, PP has submitted a declaration for the same to VVB.

1stAssessment by Audit Team	Status	Closed	Date	19-April-2024
For Monitoring Report Template: PP has updated the file name as per VCS MR template guidelines version 4.3 and same has been checked and confirmed. (Closed) On cover page: PP has updated the page number in the VCS Monitoring Report Template version 4.3 and same has been checked and confirmed. (Closed) In section 1.2 of MR: PP has updated the table under section 1.2 of the VCS Monitoring Report to list all monitoring periods of the project including the current monitoring period and same has been checked and confirmed. (Closed) In section 1.7 of MR: PP has updated the section 1.7 of the Monitoring Report with the latest VCS MR Template version 4.3 and same has been checked and confirmed. (Closed) In section 1.7 of MR: Project crediting period is inclusive of both start and end date and same has been checked and verified. (Closed) In section 1.11.3 of MR: PP has submitted declaration related to scope 3 emissions due to project activity and same has been checked and confirmed. (Closed) Hence CAR#01 has been successfully closed.				

Type	Date	04-April-2024
CAR#02	Reference	Section 02 of Verification protocol//MR/DR/AT
Description of the Non-Conformance		
In section 2.1.1. of MR: PP has not provided an elaborated description of the location of stakeholders, local communities, indigenous peoples, customary rights holders, and areas outside the project area that are predicted to be impacted by the project required as per clause 3.18.1 serial number 06 of VCS standard version 4.6 In section 2.1.1. of MR: PP has not appropriately provided description to the location of territories and resources which stakeholders own or to which they have customary access required as per clause 3.18.1 serial number 07 of VCS standard version 4.6 In section 2.1.2 of MR: The description provided by PP here in this section is not appropriate. The section requests the information about how the project proponent took all appropriate measures to communicate and consult with stakeholders during the monitoring period, whereas the PP provides information about the LSC conducted during validation. Also, the procedures opted for on-going communication has also not been elaborated required as per clause 3.18.5 of VCS Standard version 4.6		

a) PP has not provided information on how the monitoring results was communicated for the local stakeholder consultation and how it is done for the ongoing communication during the current monitoring period, required as per clause 3.18.4 of VCS Standard version 4.6 b) Procedures to record the on-going communication and local stakeholder consultation has not been elaborated as per clause 3.18.4 of VCS Standard version 4.6 4. In section 2.1.4 of MR: How is a grievance register resolving the grievances of the stakeholders? As per VCS MR Template version 4.3 section 2.1.4, PP has not described the steps taken to resolve the grievance including the outcomes of the resolution. 5. In section 2.1.5 of MR: As per section guidelines stated in VCS MR template version 4.3, PP was required to provide a summary of all comments received as part of stakeholder consultation and any comments received outside of the public comment period. Include details on when the comments were received, and any updates to the project design or demonstrate insignificance or irrelevance of comments, however PP only notified about the No feedback in the grievance register, PP has not elaborated on the section requirements. 6. In section 2.2 of MR: PP has also not provided any description on how the assessment of the risks were carried out and on what basis. Justification is not provided.		
1stResponse from PP	Date	18-April-2024
1. In section 2.1.1. of MR: The project is located in 3 villages Loona Khurd, Loona Kalan and Sadrasar. The majority of identified stakeholders also reside in these 3 villages (project area). The total land required for setting up of the is private land except around 300-acre land which is under the ownership of government. There is no forest land involved in the land required for the project. Therefore, there is no legal or customary tenure/access rights to territories and resources, including collective and conflicting rights, held by stakeholders, indigenous people (IPs), local communities (LCs), and customary rights holders. Since there is no universally accepted definition of “Indigenous Peoples”, Indigenous Peoples may be referred to in different countries by such terms as “Indigenous ethnic minorities,” “aboriginals,” “hill tribes,” “minority nationalities,” “scheduled tribes,” “first nations,” or “tribal groups.” In India, they are identified as Scheduled Tribe. The Fifth Schedule of the Constitution deals with the administration and control of Scheduled Areas as well as of Scheduled Tribes. District Jaisalmer, where the project is located is not a Scheduled V area, therefore, there are no specific indigenous people/local community found in the project implemented area. 2. In section 2.1.1. of MR: All the resources and the territories associated with the project are owned by the Project Proponent. Land acquired for the project is on willing buyer - willing seller basis. Land acquisition did not result in rehabilitation and resettlement. There is no settlement on the land acquired. Therefore, no territories and resources of stakeholders' directly intersect with the project area. 3. In section 2.1.2 of MR:		

During the current monitoring period, the project proponent has effectively communicated and consulted with stakeholders in line with the validated communication plan.

PP is maintaining an Input/Grievance Register at project site. The grievance register is located at the administrative office at the plant and also at the Entrance (Main Gate) of the plant. Thus, it is an appropriate publicly accessible location at which local stakeholders can provide their feedback on the project. All the local stakeholders were informed about the process during the LSC Meeting conducted at the time of validation of the project activity. Apart from the grievance register, PP has also placed a comment/suggestion box at main gate of the plant for stakeholders to provide their feedback/ comments/ suggestions.

The same has been updated in the table under section 2.1.2 of the revised monitoring report.

- a) Monitoring results are being communicated through various channels to ensure that monitoring results are effectively communicated to stakeholders in a timely and accessible manner, which includes community meetings, informational materials, and interactive workshops etc.

For ongoing communication, PP maintains a grievance register and a complaint box for stakeholder feedback and utilizes stakeholder engagement platforms to ensure transparency and accountability.

The same has been updated in the table under section 2.1.2 of the revised monitoring report.

- b) The outcome of ongoing communication is documented and recorded as follows:
Once a comment or grievance is received it has to be acknowledged and a copy is to be stored in the Grievance register. The Grievance redressal officer (GRO) may decide to take action or in case further suggestion or approval from management is required from the Management that shall be discussed and resolved during the monthly management meet.

Once a comment or grievance is received it has to be presented to the management during the monthly meeting along with the action taken to resolve the same. In case any input/approval is required from the Management that shall be discussed and resolved during the monthly management meets. The management may decide to further assess or carry out further investigation if required.

The same has been updated in the table under section 2.1.2 of the revised monitoring report.

4. In section 2.1.4 of MR:

To resolve the issue/ comments PP is maintaining a grievance register and a complaint / suggestion box have been provided at project site for stakeholders to provide their feedback/ comments/ suggestions.

The grievance register is located at the administrative office at the plant and also at the Entrance (Main Gate) of the plant. Thus, it is an appropriate publicly accessible location at which local stakeholders can provide their feedback on the project.

The same has been updated in the table under section 2.1.4 of the Monitoring Report.

5. In section 2.1.5 of MR:

Section 2.1.5 of the monitoring report has been updated in line with the requirements for section as mentioned in VCS MR template version 4.3.

6. In section 2.2 of MR:

The justification on risk assessment has been updated in respective fields under section 2.2 of the monitoring report in line with the VCS MR template version 4.3.

1stAssessment by Audit Team	Status	Closed	Date	19-April-2024
1. In section 2.1.1. of MR: PP has provided the required justification for the location of stakeholders, local communities, indigenous peoples, customary rights holders, and areas outside the project area as per VCS standard version 4.6 and same has been checked and confirmed. (Closed) 2. In section 2.1.1. of MR: PP has provided required justification for the location of territories and resources which stakeholders own or to which they have customary access required as per clause 3.18.1 serial number 07 of VCS standard version 4.6 and same has been checked and confirmed. (Closed) 3. In section 2.1.2 of MR: PP has provided the required justification and updated the section 2.1.2 of the revised monitoring report. a) PP has stated that the monitoring results are being communicated through various channels to ensure that monitoring results are effectively communicated to stakeholders in a timely and accessible manner, which includes community meetings, informational materials, and interactive workshops etc. For ongoing communication, PP maintains a grievance register and a complaint box for stakeholder feedback and utilizes stakeholder engagement platforms to ensure transparency and accountability and same has been updated under the section 2.1.2 of the revised monitoring report and same has been checked and confirmed. (Closed) b) PP has stated that once a comment or grievance is received it has to be acknowledged and a copy is to be stored in the Grievance register. The Grievance redressal officer (GRO) may decide to take action or in case further suggestion or approval from management is required from the Management that shall be discussed and resolved during the monthly management meet and same have been updated under section 2.1.2 of the MR and same has been checked and confirmed. (Closed) 4. In section 2.1.4 of MR: PP has stated that the grievance register is located at the administrative office at the plant and also at the Entrance (Main Gate) of the plant. Thus, it is an appropriate publicly accessible location at which local stakeholders can provide their feedback on the project and same has updated in the section 2.1.4 of the MR and same has been checked and confirmed. (Closed) In section 2.1.5 of MR: PP has updated the section 2.1.5 of the monitoring report in line with the requirements for section as mentioned in VCS MR template version 4.3 and same has been checked and confirmed. (Closed)				

5. In section 2.2 of MR: PP has provided the justification on risk assessment and also updated in respective fields under section 2.2 of the monitoring report in line with the VCS MR template version 4.3 and same has been checked and confirmed. (Closed)

Hence CAR#02 has been closed successfully.

Type		Date	04-April-2024	
CAR#03		Reference	Section 03 of Verification protocol//MR/DR/AT	
Description of the Non-Conformance				
1. In section 2.3.1. of MR: Why is this Monitoring Report template guideline stated here? PP has not stated the justification against the requirement mentioned in the table. 2. In section 2.3.2 of MR: As per VCS MR template guidelines this section was required to be demonstrated and elaborated by the PP, however PP has only provided an acknowledgment which is not acceptable to the VVB. PP to justify the section with evidence. 3. In section 2.3.5 of MR: PP has not provided commercial sensitive information in the appendix below as declared in this section. 4. In section 2.4 of MR: Any description on how the assessment of the risks were carried out and on what basis. Further, the required supporting documents to substantiate the claims made in the table below, required as per section 3.26 and clause 3.26.3 of the VCS Standard version 4.6. 5. In section 2.4.2 of MR: Why is the Monitoring Report template guidelines stated in this section.				
1 st Response from PP		Date	18-April-2024	
1. The section has been revised to correct the information in line with the VCS Monitoring Report template guidelines. 2. The section has been revised as per VCS MR template guidelines, required documents to support the claims has been submitted to the VVB. 3. There is no commercially sensitive information, relevant to the current monitoring period. The same has been mentioned in both the section 2.3.5 and the appendix – 1 of the monitoring report. 4. The section has been revised as per VCS MR template guidelines, required documents to support the claims has been submitted to the VVB. 5. The section has been revised as per VCS MR template guidelines.				
1 st Assessment by Audit Team	Status	Closed	Date	19-April-2024
1. In section 2.3.1. of MR: PP has updated the section to correct the information in line with the VCS Monitoring Report template guidelines and same has been checked and confirmed. (Closed)				

2. **In section 2.3.2 of MR:** PP has updated the section as per VCS MR template guidelines, and required documents have been submitted and same has been checked and confirmed. **(Closed)**
3. **In section 2.3.5 of MR:** PP has stated that there is no commercially sensitive information relevant to this monitoring period and same has been mentioned in both the section 2.3.5 and the appendix – 1 of the monitoring report and same has been checked and confirmed. **(Closed)**
4. **In section 2.4 of MR:** PP has revised the section as per VCS MR template guidelines, and required documents have been submitted and same has been checked and confirmed. **(Closed)**
5. **In section 2.4.2 of MR:** PP has revised the section as per VCS MR template guidelines and same has been checked and confirmed. **(Closed)**

Hence CAR#03 have been closed successfully.

Type	Date	04-April-2024
CAR#04	Reference	Section 04 of Verification protocol//MR/DR//OSV/AT
Description of the Non-Conformance		
1. In section 3.1 of MR: The breakdown hours stated in the monitoring report for the current monitoring period accounts for 40% of the total operational hours. How come with 60% plant operational hours, the achieved emission reductions are 20% higher than the ex-ante. 2. In section 4.3 of MR: During remote audit, it was confirmed that the O&M entity changes during the current monitoring period, PP has not updated the information regarding the new entity. Also, PP has not provided the supporting documents/Agreement for the mentioned O&M. 2.1. What does the figure in this section signify? 2.2. The abbreviation of NABL has not been provided. 2.3. PP has not specified the name of the NABL accredited Laboratory, responsible for the calibration of the energy meters. 2.4. During remote audit the assessment team witnessed that there is another entity responsible for module cleaning, the same is not mentioned in the section. PP to justify the inconsistency and incompleteness of information. 3. In section 5.4 of MR: The section has not been updated as per latest version of Monitoring report template version 4.3. 3.1. The table mentioned in this section has wrong monitoring period.		
1 st Response from PP	Date	18-April-2024
1. The total breakdown hours mentioned in section 3.1 of the MR comprises of breakdown times pertaining to specific strings/ inverters, this value does not signify the hours for which the whole plant was shut down. During breakdown hours only the affected part of the plant was shut down. Therefore, it cannot be concluded that the breakdown accounts for 40% of the total operational hours. The achieved emission reductions are 31.74% higher than the ex-ante estimated reductions. The actual PLF achieved during the current monitoring period is 26.50% and the estimated PLF in the registered VCS PD is 22%. The increase in the PLF is 20.45%, which is under the breaching value of Sensitivity i.e. 33.66% as per the registered PDD. The		

higher generation was observed due to more sunshine hours and irradiance which is not under the control of project participant.

2. RWE Solar India Private Limited (Formerly Belectric Photovoltaic India Private Limited) was contracted by SPRNG Solar Plus Private Limited (formerly known as “Fortum Solar Plus Private Limited”) for daily operation and maintenance of the project till November 2023. Currently Param Renewable Energy Private Limited is responsible for daily operation and maintenance of the power plant. The same has been updated under section 4.3 of the monitoring report.

- 2.1. The figure mentioned in section 4.3 is a simplified single line diagram of the project activity, which provides the information of flow of electricity from generation point to the evacuation point. It eventually helps in understanding the monitoring plan better. VVB must have seen the same kind of diagram during the remote audit and thereby crosschecked the monitoring plan in place to record/ calculate the monitoring parameters.

- 2.2. NABL stands for National Accreditation Board for Testing and Calibration Laboratories. The same has been updated under section 4.3 of the MR.

- 2.3. In section 4.3 of the MR under QA/QC procedure only the procedure followed for calibration is outlined. The details of calibration are separately mentioned in Appendix - 2 of the monitoring report. VVB is requested to kindly refer the same for information on agency responsible for last calibrations.

- 2.4. At the project site, a robotic system is used to clean solar panels. Hence, there is no other entity responsible for module cleaning. The operation and maintenance come under the O&M of the plant, which is managed by the same entity handling overall O&M of the project.

3. Section 5.4 of the MR has been revised and made in line with the latest VCS monitoring report template version 4.3.

- 3.1. The monitoring period mentioned in table under section 5.4 of the MR has been corrected.

1stAssessment by Audit Team	Status	Closed	Date	19-April-2024
1. In section 3.1 of MR: The breakdown hours stated in the monitoring report for the current monitoring period accounts for 40% of the total operational hours. How come with 60% plant operational hours, the achieved emission reductions are 20% higher than the ex-ante. 2. In section 4.3 of MR: PP has updated the information under section 4.3 of the Monitoring Report and same has been checked and confirmed. (Closed) 2.1. PP has mentioned that the figure here signifies simplified single line diagram of the project activity and same has been checked and verified. (Closed) 2.2. NABL stands for National Accreditation Board for Testing and Calibration Laboratories and same has been updated by the PP under section 4.3 of the MR and same has been checked and confirmed. (Closed) 2.3. PP has mentioned the details of the calibration under Appendix-2 of the MR and same has been checked and confirmed. (Closed)				

- 2.4. PP has provided the required justification for the robotic cleaning mechanism and same have been checked and confirmed. **(Closed)**
3. **In section 5.4 of MR:** PP has updated the Section 5.4 of the MR and made in line with the latest VCS monitoring report template version 4.3 and same has been checked and confirmed. **(Closed)**
- 3.1. The monitoring period mentioned in table under section 5.4 of the MR has been Updated by the PP and same has been checked and confirmed. **(Closed)**

Hence CAR#04 has been closed successfully.

Description of Forward Action Requests raised by VVB:

Type		Date	DD-Month-YYYY	
FAR		Reference	Section of Val/Ver protocol	
Description of the Non-Conformance				
1stResponse from PP		Date	DD-Month-YYYY	
1stAssessment by Audit Team	Status	Open/Closed	Date	DD-Month-YYYY

APPENDIX 4: COMPETENCE STATEMENT

Team Leader



Certification Pvt. Ltd.

VKU.F50W. Competence Statement

COMPETENCE STATEMENT

Name	Niharika Kaushik
Nationality	Indian
Countries of Experience	India, Thailand, Vietnam
Education Qualification	M.Sc. Environmental Science B.Sc. Zoology
Year of Experience	3 years +
Area of Expertise	Climate Change & Environment/Industry
Eligible Sectoral Scope	TA 1.2 - Energy generation from renewable energy sources TA 3.1. Energy demand

Roles

Project Trainee	NO
Validator/Verifier Trainee	NO
Validator	YES
Verifier	YES
Team Leader	YES
Technical Reviewer	NO
Local Expert (Country Wise)	YES
TA Expert (1.2, 3.1)	YES
Financial Expert	NO

Reviewed by	Apoorva Gupta (Quality Manager)	Date	03/11/2023
Approved by	Barun Kumar (Technical Manager)	Date	03/11/2023

Project Trainee



Certification Pvt. Ltd.

VKU.F50W. Competence Statement

COMPETENCE STATEMENT

Name	Kriti Das
Nationality	Indian
Countries of Experience	India
Education Qualification	M.Sc. (Environmental Science) B.Sc. (Biotechnology)
Year of Experience	Fresher
Area of Expertise	NA
Eligible Sectoral Scope	NA

Roles

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

Reviewed by	Vandana Gupta (Quality Manager)	Date	02/09/2023
Approved by	Vivek Kumar Ahirwar (Technical Manager)	Date	02/09/2023

Technical Reviewer



Certification Pvt. Ltd.

VKU.F50W. Competence Statement

COMPETENCE STATEMENT

Name	Vivek Kumar Ahirwar
Nationality	Indian
Countries of Experience	India, Madagascar, Thailand, Nepal, South Africa, Vietnam, Mozambique, Kenya, Ethiopia, Spain, Singapore, Zimbabwe, Columbia, Zambia, Libya, Indonesia, Myanmar
Education Qualification	B.E.(Mechanical) M.Tech.(Energy Management)
Year of Experience	15 Years +
Area of Expertise	Climate Change & Environment & Industry
Eligible Sectoral Scope	TA 1.1 Thermal Energy & Biomass TA 1.2 Renewables/Non-renewables TA 2.1 Energy Distribution TA 3.1 Energy Demand TA 13.1 Solid waste and Wastewater

Roles

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

Reviewed by	Apoorva Gupta (Quality Manager)	Date	11/10/2023
Approved by	Barun Kumar (Technical Manager)	Date	11/10/2023