

BUNDLED WIND POWER PROJECT IN TAMIL NADU, INDIA, CO-ORDINATED BY TAMIL NADU SPINNING MILLS ASSOCIATION (TASMA-V1)

Document Prepared By

EPIC Sustainability Services Private Limited



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Summary:

Tamilnadu Spinning Mills Association (TASMA) has appointed EPIC Sustainability Services Private Limited to perform the verification of the emission reductions reported for the project titled “Bundled Wind power project in Tamil Nadu, India, co-ordinated by Tamil Nadu Spinning Mills Association (TASMA-V1)” (Project ID: 250) for the monitoring period from 1st January 2009 to 31st December 2014. The verification was based on the validated project design document (PD)^{/9/} version 1.0 dated 23rd September 2009, corresponding validation report, monitoring reports and other supporting documents made available to the verification team by the client.

The project involves installation of 109 WTGs, with a total capacity of 51.595 MW in the state of Tamilnadu, India. The project activity results in the reduction of GHG emission by displacing the grid electricity from the southern grid, a fossil fuel dominated grid.

The verification team identified, through the verification process, 02 CARs and 02 CLs. The PP has taken actions and submitted to EPIC the revised monitoring report and supporting evidence. The verification team, through the verification process, confirmed that the emission reductions achieved by the project activity during the monitoring period are correctly calculated in the monitoring report, Version 2, dated 20th June 2018 based on the approved monitoring methodology, ACM 0002, version 10.0. Therefore, EPIC certifies the emission reductions amounting to 522,985 tCO₂e during the monitoring period.

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1 INTRODUCTION

1.1 Objective

EPIC Sustainability Services Private Limited (EPIC) has been contracted by TASMA to undertake the second verification of the project activity titled “Bundled Wind power project in Tamil Nadu, India, co-ordinated by Tamil Nadu Spinning Mills Association (TASMA-V1)” (project id: 250) covering the period 1st January 2009 to 31st December 2014.

- To verify that the actual monitoring system and procedures are in full compliance with the system and procedures described in the monitoring plan of validated PD, version 1.0 dated 23rd September 2009 as well as with the applicable methodology;
- To verify that the data reported were accurate, complete, consistent, transparent and free of material error or omission by checking the monitoring records and the emissions reduction calculation; and
- To verify and certify GHG emission reduction reported for the project for the period from 1st January 2009 to 31st December 2014 (both days inclusive).

1.2 Scope and Criteria

The scope of the verification was the independent and objective review and ex-post determination of the monitored reductions in GHG emissions from “Bundled Wind power project in Tamil Nadu, India, co-ordinated by Tamil Nadu Spinning Mills Association (TASMA-V1)”. The verification of this project was based on the validated and registered project design document (PD), validation report and monitoring reports and supporting documents made available to the verification team. These documents were reviewed against the requirements of the VCS standard^[1] version 3.7, VCS guidelines, the CDM Modalities and Procedures, related rules and guidance, and the Validation and Verification standard^[2] for project activity Version 1.0. The verification is not meant to provide any consulting towards the client. However, stated request for clarifications and/or corrective actions may provide input for improvement of the project design.

1.3 Level of Assurance

In line with VCS requirements and as per ISO 14064-3:2006 para A.2.3.2, a reasonable level of assurance is defined for the verification of the project.

This implies that based on the process and procedures conducted EPIC should state whether the information in the PD is materially correct and is a fair representation of the of the actual project details, and is prepared in accordance with the VCS requirements and the applied CDM methodology for information pertaining to additionality, GHG quantification, monitoring and reporting.

1.4 Summary Description of the Project

The project activity is a grouped project, consisting of 109 Wind Turbine Generators (WTGs) installed in different passes located in the State of Tamilnadu, India. The intent of the Project Activity is to reduce GHG emission and promote sustainable development by use of renewable energy (Wind) for generation of power by bringing together a number of investors with small power requirements to invest into wind turbines. In the absence of the project activity, the equivalent amount of electricity would have been generated by the power plants connected with the southern grid which is predominantly based on fossil fuel.

Project Scenario: The project activity involves the installation of WTGs which reduces the anthropogenic emissions of greenhouse gases (GHGs) in to the atmosphere associated with the equivalent amount of electricity generation from renewable and cleaner energy source i.e. Wind. The electricity thus generated is already being supplied to the Southern regional grid. All the 109 WTGs involved in this project have commissioned and connected with the southern regional grid. The electricity thus generated is being used either exported to the southern grid or wheeled for captive consumption using the same grid. The verification team has reviewed the commissioning certificates^{/3/} and power purchase agreements^{/4/} and energy wheeling agreements.

2 VERIFICATION PROCESS

2.1 Method and Criteria

The verification process consists of the following phases:

- i) a document review of the project design documents, monitoring reports and preparation of verification protocol;
- ii) on-site visit to the project activity and interviews with project developer and project consultant; and
- iii) resolution of outstanding issues and the issuance of final verification report and opinion

In order to ensure transparency, a verification protocol was prepared for the project according to the VVS-PA version 1.0 verification requirements and VCS Standard version 3.7. The verification protocol serves the following purposes:

- it organizes, details and clarifies the requirements that a project is expected to meet;
- it ensures a transparent validation process where the validator will document how a particular requirement has been validated and the result of the validation.

The completed validation protocol is enclosed in Appendix of this report.

During the verification, non-fulfillment of the verification protocol criteria or identified risks to the fulfillment of project objectives were raised as either CAR or CL. Corrective Action Requests (CAR) were issued, where:

- i) mistakes had been made that directly impacted on the project results; or
- ii) CDM requirements had not been met; or
- iii) there was a risk that the project would not be accepted as a VCS project or that emission reductions will not be certified.

The Clarification Requests (CL) were issued where additional information was needed to clarify issues, and Forward Action Requests (FAR) for issues relating to project implementation that required review during the next verification of the project activity.

The following team members from EPIC are involved in identifying the following:

Name	Role	Components reviewed
Mr. R. Vijayaraghavan	Lead Auditor	Completeness check, desk review, onsite inspection, Interview with project representatives, issuance of findings, report preparation
Dr. R. Madhukar	Auditor	Desk review, onsite inspection, Interview with project representatives, report preparation
Dr. G. Vishnu	Technical Reviewer	Technical Issues related to project

2.2 Document Review

The verification was performed primarily based on the review of the monitoring report and the supporting documentation. This process included:-

1. a review of data and information presented to verify their completeness
2. a review of the Monitoring Plan and monitoring methodology, paying particular attention to the frequency of measurements, the quality of metering equipment including calibration requirements, and the QA/QC procedures, and
3. an evaluation of data management and the QA/QC system in the context of their influence on the generation and reporting of ERs.

The monitoring report^{5/}, Version 01, dated 10th April 2018 was initially reviewed and further EPIC requested the PP to present the supporting evidences. Additional background information and documents related to the project performance were also reviewed by EPIC. Through the process of the verification, the revised monitoring report and the supporting documents were evaluated to confirm the actions taken by the PP to the CARs and CLs issued by EPIC. The documents reviewed by EPIC are listed in References section of this report. EPIC reviewed the final version of the monitoring report^{5/} Version 2.0 dated 20th June 2018 to confirm that all changes agreed had been incorporated.

2.3 Interviews

After the review of the Project description and documents a site visit was carried out from 9th May 2018 to 12th May 2018 (four days). During the site visit physical inspection of the project components followed by interviews with the on-site personnel was carried out to verify the project details. A follow-up meeting was also conducted with the project representatives. The following persons were interviewed.

Name & Designation	Company	Details of Interview
1. Mr. Bharathi Kannan	TASMA (Head – CDM/ VCS Projects)	The verification team conducted visits to the project site to confirm the information and to resolve issues identified in the document review. An on-site assessment was conducted as a part of verification activity and involved: 1) an assessment of the implementation and operation of the project activity as per the validated PD^{6/} 2) a review of information flows for generating, aggregating and reporting of the monitoring parameters 3) interviews with relevant personnel to confirm that the operational and data collection procedures are implemented in accordance with the Monitoring Plan 4) a cross-check between information provided in the MR and data from other sources 5) a check of the monitoring equipment including calibration performance, and observations of monitoring practices against the requirements of the PD and the applied methodology 6) a review of calculations and assumptions made in determining the emission reductions data and VCUs, and 7) an identification of QA/QC procedures in place to
2. Mr. Selvaraj	TASMA	
3. Mr. Gobinath	TASMA	
4. Mr. Ramesh	TASMA (Regional representative)	

		prevent, or identify and correct, any errors or omissions in the reported monitoring parameters.
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2.4 Site Inspections

During the site visit, the actual on-site practices adopted and followed for the operation of the project were compared with the description given in the monitoring report. The grid-connectivity, metering practices, calibration and level of accuracy were examined. The archived data of the energy generated was also reviewed.

An on-site assessment was conducted as a part of verification activity and involved:

- 1) an assessment of the implementation and operation of the project activity as per the registered PD
- 2) a review of information flows for generating, aggregating and reporting of the monitoring parameters
- 3) interviews with relevant personnel to confirm that the operational and data collection procedures are implemented in accordance with the Monitoring Plan
- 4) a cross-check between information provided in the MR and data from other sources
- 5) a check of the monitoring equipment including calibration performance, and observations of monitoring practices against the requirements of the PD and the applied methodology
- 6) A review of calculations and assumptions made in determining the GHG data and ERs, and
- 7) An identification of QA/QC procedures in place to prevent, or identify and correct, any errors or omissions in the reported monitoring parameters.

2.5 Resolution of Findings

Resolution of Clarification and Corrective Action Requests

The objective of this phase of the verification was to resolve the corrective action requests and clarifications and any other outstanding issues which needed to be clarified prior to EPIC positive conclusion on the monitoring report and the project design. During the validation process two CARs, two CLs were raised.

All the CARs and CRs were resolved during this phase. In order to ensure the transparency of the validation process, the concerns raised and responses that were given are summarized in the Appendix of this report and documented in more detail in the Verification in Appendix. All the corrective actions have been incorporated into the monitoring report.

Internal quality control

A Technical Reviewer is appointed to review the final draft verification report and the final verification report. The comments made by the Technical Reviewer are taken into consideration and incorporated in the final report. The final report (after resolutions of all findings) is then submitted to the Head – Operations for review and approval.

2.5.1 Forward Action Requests

There is no FAR raised during this verification process.

2.6 Eligibility for Validation Activities

EPIC has accredited for validation and verification for the scopes 1-11 and 13-15 by CDM UNFCCC and as well as by the VCS board.

3 VALIDATION FINDINGS

3.1 Participation under Other GHG Programs

The project is not registered under CDM or any other GHG program.

3.2 Methodology Deviations

There is no methodology deviation involved.

3.3 Project Description Deviations

Calibration of all applicable meters was not evidenced for this monitoring period. Hence PP has applied twice the maximum permissible error the meter (0.5%) to the measured value.

Adjusted value = Measured value x (100%-applied error)

Applied error = 2 x Maximum permissible error of 0.5%.

The verification team has assessed that the project deviation does not affect the impact the applicability of the methodology, additionality or the appropriateness of the baseline scenario, and the project remains in compliance with the applied methodology. This is in line with section 3.6.1 clause 2 of the VCS Standard^{v3.7} version 3.7.

3.4 Grouped Project

The project activity is not a grouped project.

4 VERIFICATION FINDINGS

4.1 Project Implementation Status

The verification based on the onsite observation, found that there is no material discrepancies between the project implementation and the project description. The verification team checked the status of monitoring plan the completeness of monitoring system and found no discrepancies between the actual monitoring system and the monitoring plan set in the validated project description. The project is being applied for under CDM scheme also and the project participants have provided an undertaking letter that there will not be any double counting. The verification team was able to conclude the project has been implemented as described in the validated project description.

4.2 Accuracy of GHG Emission Reduction and Removal Calculations

Parameters	Verification opinion
Emission reduction of the project activity (ER_y)	As per equation 11 of the applied methodology, emission reductions of the project activity are calculated as follows. $ER_y = BE_y - PE_y - LE_y$ Where BE_y- Baseline emissions PE_y-Project emissions LE_y-Leakage emissions The verification opinion of the each is demonstrated below.
Baseline emissions (BE_y)	Baseline emissions include only CO₂ emissions from electricity generation in fossil fuel fired power plants that are displaced due to the project activity. The methodology assumes that all project electricity generation above baseline levels would have been generated by existing grid-connected power plants and the addition of new grid-connected power plants. As per equation 6 of the applied methodology, baseline emissions are to be calculated as follows. $BE_y = EG_{PJ,y} \times EF_{grid,CM,y}$ Where $EG_{PJ,y}$ - Quantity of net electricity generation that is produced and fed into the grid as a result of the

	implementation of the CDM project activity in year y $EF_{grid,CM,y}$ - Combined margin CO2 emission factor for grid connected power generation in year y calculated using the latest version of the “Tool to calculate the emission factor for an electricity system” The verification opinion of the each is demonstrated below.														
Quantity of net electricity generation that is produced and fed into the grid as a result of the implementation of the CDM project activity in year y ($EG_{PJ,y}$)	As per equation 7 of the applied methodology, if the project activity is the installation of a new grid-connected renewable power plant/unit at a site where no renewable power plant was operated prior to the implementation of the project activity, $EG_{PJ,y} = EG_{facility,y}$ Where $EG_{facility,y}$ - Quantity of net electricity generation supplied by the project plant/unit to the grid in year y Since the project activity is installed in the greenfield facility, it is accepted by the verification team. The verification opinion of $EG_{facility,y}$ is demonstrated below.														
Quantity of net electricity generation supplied by the project plant/unit to the grid in year y ($EG_{facility,y}$) <table border="1"> <thead> <tr> <th>year</th><th>$EG_{facility}$</th></tr> </thead> <tbody> <tr> <td>2009</td><td>96,422.00 MWh</td></tr> <tr> <td>2010</td><td>92,438.57 MWh</td></tr> <tr> <td>2011</td><td>86,143.89 MWh</td></tr> <tr> <td>2012</td><td>97,298.01 MWh</td></tr> <tr> <td>2013</td><td>95,441.01 MWh</td></tr> <tr> <td>2014</td><td>96,457.67 MWh</td></tr> </tbody> </table>	year	$EG_{facility}$	2009	96,422.00 MWh	2010	92,438.57 MWh	2011	86,143.89 MWh	2012	97,298.01 MWh	2013	95,441.01 MWh	2014	96,457.67 MWh	For each WTG: As per the validated PD, it is to be measured continuously from bidirectional main meter reading at EB yard and recorded monthly. $EG_{facility,y}$ is to be calculated based on the difference between export and import. The monthly meter reading (both main and check meter) is being taken jointly by the Parties (TNEB and the Site In-charge) on a fixed day of the month. The main meter reading is used for emission reduction calculation. As per the PD, every day during checking, if any discrepancy is found between the LCS meter and the TNEB (Tamilnadu Electricity Board) meter, the discrepancy will be once informed to the project executer who in turn will inform to the TNEB to take the corrective action. The personnel from TNEB will check the meter forthwith and replace if necessary. The lost reading for the day will be taken from the JMR reading^{7/} and this will be checked with the generation of the nearby windmills to ensure the correctness. This is the
year	$EG_{facility}$														
2009	96,422.00 MWh														
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2013	95,441.01 MWh														
2014	96,457.67 MWh														

	practice that is followed regularly by the TNEB for its recording purposes. The same procedure will also be used to take care regarding the monitoring point of view. However, during the entire monitoring period, there was no discrepancy between main and check meter readings observed, and so there was no need for correction action. The verification team has observed that electricity is metered at the high voltage side of the step-up transformer installed at the project site. The export and import is recorded on a monthly basis. The cumulative of monthly readings from January to December gives yearly reading of the main meter. The verification team has reviewed all the monthly JMR readings for all the main meters. The check meters are used only for crosschecking the electricity measured by the main meter at the site. The same procedure is being followed for all the main meters to which individual WTGs are connected. Generally each WTG has one main meter for this project. However, in some cases two or more WTGs are connected to a single main meter. But the measurement procedure remains the same. Refer Appendix 2 of this report for more details. As per the PD, the registration date is the starting date of the crediting period. There will be a timeline on the date on which the project activity will be registered and the date on which the joint meter reading (JMR) will be conducted. To avoid confusion for metering of electricity for this initial period (date of registration to date of joint meter reading), PP proposes that the initial period generation from lowest of the following two: 1. Prorated based on the average generation rate of the following month as per the JMR reading 2. As per the generation reading at the controller of the individual turbines for this period would be considered. For the last verification period, the remaining days between the JMR reading date and the end of verification period would be estimated based on the lower of the following two: 1. Estimated based on the average daily generation of the previous month as per
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	the JMR reading. 2. As per the generation reading at the controller of the individual turbines for this period. The generation apportioning procedure prescribed by the PD will be followed, if the crediting period date of the project activity falls in-between the billing cycle of TNEB. The verification team has reviewed the monthly JMR readings of meters and observed that PP has adopted the procedure prescribed by the PD in calculating the monthly value if the above deviation occurs and prorated based value is always less and hence used for further calculation. The verification team has independently calculated the difference between actual PLF and validated PLF for each WTG for all the years from 2009 to 2014 and assessed that maximum difference of +5.94% for a WTG (S.No 57; Name of the company being Rangasayee Alloy Castings; capacity being 0.35 MW year being 2014) is observed among all WTGs and years. Since +5.94% is included in the sensitivity analysis, additionality is maintained for all the WTGs during all the monitoring years. (Refer appendix 2 of this report for details) QA/QC procedure: The verification team has checked the calibration certificates if any against meter number, serial number, date of calibration, validity and actual error and found that PP was unable to provide the complete calibration certificates as applicable for this monitoring period. Hence twice the maximum permissible error is applied to the measured value for the calibration delayed period as follows. Adjusted value = Measured value x (100%- applied error) where applied error = 2 x Maximum permissible error The adjustment is done on a yearly basis. The formula is accepted by the verification team as the adjustment leads to conservative baseline emissions. Hence the verification team was able to conclude that error is
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	applied for the delayed calibration period in a conservative approach so as to arrive at a conservative baseline emission value. Adjusted yearly data is used for the calculation of baseline emissions. The verification team has accepted the measurement methods, aggregation approach and data used for baseline emission calculations.														
Quantity of net electricity generation that is produced and fed into the grid as a result of the implementation of the CDM project activity in year y ($EG_{PJ,y}$) <table border="1"> <thead> <tr> <th>year</th><th>$EG_{PJ,y}$</th></tr> </thead> <tbody> <tr> <td>2009</td><td>96,422.00 MWh</td></tr> <tr> <td>2010</td><td>92,438.57 MWh</td></tr> <tr> <td>2011</td><td>86,143.89 MWh</td></tr> <tr> <td>2012</td><td>97,298.01 MWh</td></tr> <tr> <td>2013</td><td>95,441.01 MWh</td></tr> <tr> <td>2014</td><td>96,457.67 MWh</td></tr> </tbody> </table>	year	$EG_{PJ,y}$	2009	96,422.00 MWh	2010	92,438.57 MWh	2011	86,143.89 MWh	2012	97,298.01 MWh	2013	95,441.01 MWh	2014	96,457.67 MWh	As per equation 7 of the applied methodology, if the project activity is the installation of a new grid-connected renewable power plant/unit at a site where no renewable power plant was operated prior to the implementation of the project activity, $EG_{PJ,y} = EG_{facility,y}$
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Combined margin CO2 emission factor for grid connected power generation in year y ($EF_{grid,CM,y}$)	As per the applied methodology, it is calculated as per “Tool to calculate the emission factor for an electricity system”. As per the PD and emission factor tool, combined margin CO2 emission factor for grid connected power generation in year y is calculated as follows. $EF_{grid,CM,y} = w_{OM} \times EF_{OM,y} + w_{BM} \times EF_{BM,y}$ Where w_{OM} –weightage for Operating margin $EF_{OM,y}$ –Operating margin w_{BM} –weightage for Build margin $EF_{BM,y}$ –Build margin														
Weightage for Operating margin (w_{OM}) =75% (ex-ante parameter)	As per the PD, it is fixed for the entire crediting period which holds good for the current monitoring period as well, hence accepted by the verification team.														
Operating margin ($EF_{OM,y}$) =0.998157296 tCO2e/MWh	As per the PD, it is fixed for the entire crediting period which holds good for the current monitoring period as well, hence accepted by the verification team.														

(ex-ante parameter)															
Weightage for Build margin (wBM) =25% (ex-ante parameter)	As per the PD, it is fixed for the entire crediting period which holds good for the current monitoring period as well, hence accepted by the verification team.														
Build margin ($EF_{BM,y}$) =0.71331778 tCO ₂ e/MWh (ex-ante parameter)	As per the PD, it is fixed for the entire crediting period which holds good for the current monitoring period as well, hence accepted by the verification team.														
Combined margin CO ₂ emission factor for grid connected power generation in year y ($EF_{grid,CM,y}$) =0.92694742 tCO ₂ e/MWh (ex-ante parameter)	As per the applied methodology, it is calculated as per "Tool to calculate the emission factor for an electricity system". As per the PD and emission factor tool, combined margin CO₂ emission factor for grid connected power generation in year y is calculated as follows. $EF_{grid,CM,y} = W_{OM} \times EF_{OM,y} + W_{BM} \times EF_{BM,y}$ The value is sourced from the PD.														
Baseline emissions (BE_y)	As per equation 6 of the applied methodology, baseline emissions are to be calculated as follows.														
<table border="1"> <thead> <tr> <th>year</th><th>BE_y</th></tr> </thead> <tbody> <tr> <td>2009</td><td>89,378 tCO₂e</td></tr> <tr> <td>2010</td><td>85,686 tCO₂e</td></tr> <tr> <td>2011</td><td>79,851 tCO₂e</td></tr> <tr> <td>2012</td><td>90,190 tCO₂e</td></tr> <tr> <td>2013</td><td>88,469 tCO₂e</td></tr> <tr> <td>2014</td><td>89,411 tCO₂e</td></tr> </tbody> </table>	year	BE_y	2009	89,378 tCO ₂ e	2010	85,686 tCO ₂ e	2011	79,851 tCO ₂ e	2012	90,190 tCO ₂ e	2013	88,469 tCO ₂ e	2014	89,411 tCO ₂ e	$BE_y = EG_{PJ,y} \times EF_{grid,CM,y}$
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(Rounded down)															
Project emissions (PE_y)	As per the applied methodology and as the project did not consume fossil fuel or fall under hydro power or geothermal project, project emission is zero.														
<table border="1"> <thead> <tr> <th>year</th><th>PE_y</th></tr> </thead> <tbody> <tr> <td>2009</td><td>0 tCO₂e</td></tr> <tr> <td>2010</td><td>0 tCO₂e</td></tr> <tr> <td>2011</td><td>0 tCO₂e</td></tr> <tr> <td>2012</td><td>0 tCO₂e</td></tr> <tr> <td>2013</td><td>0 tCO₂e</td></tr> <tr> <td>2014</td><td>0 tCO₂e</td></tr> </tbody> </table>	year	PE_y	2009	0 tCO ₂ e	2010	0 tCO ₂ e	2011	0 tCO ₂ e	2012	0 tCO ₂ e	2013	0 tCO ₂ e	2014	0 tCO ₂ e	
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2013	0 tCO ₂ e														
2014	0 tCO ₂ e														
Leakage emissions (LE_y)	As per the applied methodology, leakage is considered to be zero.														
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year	LE_y														
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2012	0 tCO ₂ e														
2013	0 tCO ₂ e														

2014	0 tCO2e	
Emission reduction of the project activity (ER _y)		As per equation 11 of the applied methodology, emission reductions of the project activity are calculated as follows. $ER_y = BE_y - PE_y - LE_y$
year	ER _y	
2009	89,378 tCO2e	
2010	85,686 tCO2e	
2011	79,851 tCO2e	
2012	90,190 tCO2e	
2013	88,469 tCO2e	
2014	89,411 tCO2e	
Total	522,985 tCO2e	

4.3 Quality of Evidence to Determine GHG Emission Reductions and Removals

Refer section 4.2 above for details

4.4 Non-Permanence Risk Analysis

Not applicable for a renewable energy project.

5 SAFEGUARDS

5.1 No Net Harm

There is no negative impact exist for this project as identified by the PP.

5.2 Local Stakeholder Consultation

There is no negative impact or follow up of mitigation measures.

6 VERIFICATION CONCLUSION

EPIC Sustainability Services Private Limited has been engaged by TASMA to perform the second periodic verification of the VCS project “Bundled Wind Power Project in Tamilnadu, India, co-ordinated by Tamilnadu Spinning Mills Association (TASMA V1)” for the period from 1st January 2009 to 31st December 2014.

The verification was based on the validated PD, the baseline and monitoring methodology (ACM 002 Version 10.0), the Monitoring Report, emission reduction spread sheets and other supporting documents made available to EPIC verification team by the project participant. The management of TASMA was responsible for the preparation and reporting of GHG emissions data, and the reported GHG emissions reduction on the basis set out within the project monitoring plan.

It is the responsibility of EPIC verification team to express an independent GHG verification opinion on the GHG emissions from the project for the monitoring period and on the calculation of GHG emission reductions from the project based on the verified emissions for the same period.

The verification was carried out in accordance with the requirements of the Validation and Verification standard for project activities Version 1.0 and VCS Standard 3.7. As a result of the verification, the verification team confirms that for the reporting period:

- all operations of the project were implemented as described in the registered PD
- the monitoring plan is in accordance with the approved monitoring methodology, ACM002 version 10.0 applied by the project activity.
- the monitoring has been carried out in accordance with the validated PD
- the monitoring aspects (i.e. additional monitoring parameters, monitoring frequency and calibration frequency) were in place and functional, with the installed equipment essential for generating emission reduction operating appropriately and appropriate adjustments had been made when there were delays in the calibration, and
- the GHG emission reductions achieved were calculated correctly on the basis of approved monitoring methodology ACM002 version 10.

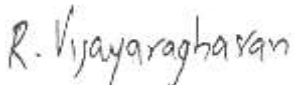
We have verified that the information included in the final monitoring report was correct and that the emission reductions achieved had been determined correctly. In our opinion, the GHG emission reductions for the period stated in the latest revised monitoring report for the project are fairly stated.

The verifier confirms that the GHG emission reductions were calculated without material misstatements for the whole monitoring period. Our opinion is based on the project's GHG emissions and resulting GHG emission reductions reported, and, to the valid and registered project baseline and monitoring documents. We confirm the following:

Verification period: From [1st January 2009] to [31st December 2014]

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

Year	Baseline emissions or removals (tCO ₂ e)	Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)
Year 2009	89,378 tCO ₂ e	0	0	89,378 tCO ₂ e
Year 2010	85,686 tCO ₂ e	0	0	85,686 tCO ₂ e
Year 2011	79,851 tCO ₂ e	0	0	79,851 tCO ₂ e
Year 2012	90,190 tCO ₂ e	0	0	90,190 tCO ₂ e
Year 2013	88,469 tCO ₂ e	0	0	88,469 tCO ₂ e
Year 2014	89,411 tCO ₂ e	0	0	89,411 tCO ₂ e
Total	522,985 tCO ₂ e	0	0	522,985 tCO ₂ e

Prepared by :	Approved by:
 (R. Vijayaraghavan) Lead Auditor	 (K. Sudheendra) Head-Operations

REFERENCES

1	Validation and verification Standard for project activities version 1.0
2	VCS Standard version 3.7
3	Commissioning Certificates
4	Power Purchase Agreements
5	Monitoring report Version 1.0 and its related documents Monitoring report Version 2.0 and its related documents
6	Registered PD, Corresponding Validation report
7	JMR records and Invoices

APPENDIX 1:

S.NO.	NAME OF THE MILLS / COMPANIES	CAPACITY in MW	HTSC. NO.	COMM. DATE
1	Anugragha Valve Castings Ltd	1.25	493	21-Mar-2003
2	Arun Excello Urban Infrastructure Pvt. Ltd.,	0.225	546	31-Mar-2003
3	Arun Excello Urban Infrastructure Pvt. Ltd.,	0.225	547	31-Mar-2003
4	Arunachala Gounder Textile Mills Pvt. Ltd.,	0.6	597	29-Sep-2006
5	Arunachala Gounder Textile Mills Pvt. Ltd.,	0.6	2496	30-Sep-2007
6	Classic Spinning Mills Pvt. Ltd.,	0.225	314	18-Nov-2004
7	Classic Spinning Mills Pvt. Ltd.,	0.225	314	5-Jan-2005
8	Classic Spinning Mills Pvt. Ltd.,	0.225	314	8-Aug-2005
9	Classic Spinning Mills Pvt. Ltd.,	0.225	314	8-Sep-2005
10	Classic Spinning Mills Pvt. Ltd.,	0.225	314	8-Sep-2005
11	Classic Spinning Mills Pvt. Ltd.,	0.5	258	27-Mar-2003
12	Classic Spinning Mills Pvt. Ltd.,	0.5	625	16-Mar-2007
13	Classic Wind Farms	0.225	255	28-Sep-2002
14	Classic Wind Farms	0.225	255	28-Sep-2002
15	Classic Wind Farms	0.5	259	27-Mar-2003
16	Classic Wind Farms	0.5	627	16-Mar-2007
17	Classic Wind Farms	0.5	626	16-Mar-2007
18	Deffree Engineering (P) Ltd.,	0.8	1059	30-Dec-2005
19	Dhanalakshmi Controls & Equipments	0.225	726	29-Mar-2005
20	Frontier Processing Mills	0.5	1723	29-Mar-2006
21	Jayakrishna Flour Mills Pvt. Ltd.,	0.225	477	5-Feb-2003
22	Jayakrishna Flour Mills Pvt. Ltd.,	0.225	518	28-Mar-2003
23	Jayakrishna Flour Mills Pvt. Ltd.,	0.225	623	29-Sep-2003
24	Jayakrishna Flour Mills Pvt. Ltd.,	0.225	781	31-Mar-2004
25	Jayakrishna Flour Mills Pvt. Ltd.,	0.225	782	31-Mar-2004
26	Jayakrishna Flour Mills Pvt. Ltd.,	0.225	1463	29-Sep-2005
27	Jayakrishna Flour Mills Pvt. Ltd.,	0.225	1769	30-Mar-2006
28	K.G. Entertainment Company (P) Ltd.,	0.35	1328	30-Sep-2006
29	Kaleesuwari Refinery Pvt. Ltd.,	0.5	609	25-Sep-2003
30	Kaleesuwari Refinery Pvt. Ltd.,	0.6	603	24-Sep-2003
31	Lakshmi Narayan Govrishankar Enterpriser Pvt. Ltd.,	0.5	561	3-Apr-2006
32	Lakshminarayan Gourishanker Enterprises Pvt. Ltd.,	0.25	663	10-Apr-2007

S.NO.	NAME OF THE MILLS / COMPANIES	CAPACITY in MW	HTSC. NO.	COMM. DATE
33	Lakshminarayan Gourishanker Enterprises Pvt. Ltd.,	0.25	664	10-Apr-2007
34	Lakshminarayan Gourishanker Enterprises Pvt. Ltd.,	0.25	665	10-Apr-2007
35	Lakshminarayan Gourishanker Enterprises Pvt. Ltd.,	0.25	666	10-Apr-2007
36	Lakshminarayan Gourishanker Enterprises Pvt. Ltd.,	0.25	252	28-Mar-2002
37	Lakshminarayan Gourishanker Enterprises Pvt. Ltd.,	0.25	252	28-Mar-2002
38	Lakshminarayan Gourishanker Enterprises Pvt. Ltd.,	0.25	252	23-Sep-2002
39	Lakshminarayan Gourishanker Enterprises Pvt. Ltd.,	0.25	260	29-Mar-2003
40	Lakshminarayan Gourishanker Enterprises Pvt. Ltd.,	0.25	261	29-Mar-2003
41	Lakshminarayan Gourishanker Enterprises Pvt. Ltd.,	0.25	444	4-Jun-2005
42	Lakshminarayan Gourishanker Enterprises Pvt. Ltd.,	0.25	445	4-Jun-2005
43	Lakshminarayan Gourishanker Enterprises Pvt. Ltd.,	0.5	516	22-Mar-2006
44	Lotus Agency	0.75	1956	24-Jul-2006
45	M.S. Raja Transports (Wind Mill Division)	0.8	1063	31-Dec-2005
46	Poombukar Process	0.225	592	15-Dec-2004
47	Poomer Hosieries	0.225	984	29-Sep-2005
48	Power Link System Pvt. Ltd.,	0.23	281	31-Mar-2003
49	Prime Tex	0.225	574	12-Sep-2003
50	Prime Tex	0.225	574	12-Sep-2003
51	Prime Tex	0.225	552	11-Aug-2003
52	Prime Tex	0.225	552	31-Mar-2003
53	Prime Tex	0.225	552	31-Mar-2003
54	Prime Tex	0.225	320	30-Sep-2003
55	Prime Tex	0.225	318	30-Sep-2003
56	Rangasayee Alloy Castings	0.23	407	30-Mar-2004
57	Rangasayee Alloy Castings	0.35	1203	31-Mar-2006
58	S.N.Q.S. International	0.33	1180	29-Mar-2006
59	S.S.K. Textiles	0.6	58	26-Mar-2007
60	S.S.K. Textiles	0.25	446	17-Jun-2005

S.NO.	NAME OF THE MILLS / COMPANIES	CAPACITY in MW	HTSC. NO.	COMM. DATE
61	Santhi Casting Works	0.5	608	25-Sep-2003
62	Seyad Home Industries Pvt. Ltd.,	0.5	607	25-Sep-2003
63	Seyad Shariat Finance Ltd.,	0.225	645	18-Oct-2003
64	Seyadu Beedi Company	0.5	417	5-Mar-2002
65	Shanmugapriya Textiles Pvt. Ltd.,	0.75	536	31-Mar-2003
66	Shriram City Union Finance Ltd.,	1.25	584	21-Sep-2003
67	Shriram City Union Finance Ltd.,	1.25	585	21-Sep-2003
68	Shriram City Union Finance Ltd.,	1.25	586	21-Sep-2003
69	Shriram Investments Ltd.,	0.75	640	30-Sep-2003
70	Shriram Investments Ltd.,	0.75	641	30-Sep-2003
71	Shriram Investments Ltd.,	0.75	641	30-Sep-2003
72	Shriram Investments Ltd.,	0.75	641	30-Sep-2003
73	Shriram Investments Ltd.,	0.75	641	30-Sep-2003
74	Shriram Investments Ltd.,	0.75	641	30-Sep-2003
75	Shriram Investments Ltd.,	0.75	641	30-Sep-2003
76	Shriram Investments Ltd.,	0.75	642	30-Sep-2003
77	SNQS International Socks Pvt. Ltd.,	0.23	290	26-Sep-2003
78	Soundararaja Mills Ltd.,	1.25	862	12-Aug-2004
79	Soundararaja Mills Ltd.,	1.25	888	2-Sep-2004
80	Soundararaja Mills Ltd.,	1.25	889	2-Sep-2004
81	Soundararaja Mills Ltd.,	1.25	890	2-Sep-2004
82	SRG Apparels Private Ltd.,	0.225	575	12-Sep-2003
83	SRG Apparels Private Ltd.,	0.225	575	12-Sep-2003
84	SRG Apparels Private Ltd.,	0.225	554	23-Jul-2003
85	SRG Apparels Private Ltd.,	0.225	554	31-Mar-2003
86	SRG Apparels Private Ltd.,	0.225	554	31-Mar-2003
87	SRG Apparels Private Ltd.,	0.225	319	30-Sep-2003
88	SRG Apparels Private Ltd.,	0.225	319	30-Sep-2003
89	Sri Alamelu Ammal Mills India Pvt. Ltd.,	0.6	63	28-Mar-2007
90	Sri Senthilandavar Cotton Mills Pvt. Ltd.,	0.75	519	29-Mar-2003
91	Sri Venkatram Spinners Pvt. Ltd.,	1.65	1683	25-Mar-2006
92	Sugavaneswara Spinning Mills Pvt. Ltd.,	1.25	2273	29-Mar-2007
93	Super Spinning Mills Ltd.,	1.25	611	26-Sep-2003
94	Suresh Textiles	0.25	613	6-Feb-2007
95	T.E.S. Fathu Rabbani	0.225	447	27-Sep-2002
96	T.E.S. Naina Mohamed	0.225	754	29-Mar-2004
97	The Prem Dyeing Works	0.5	424	31-Mar-2005
98	The United Yarn Processors	0.5	1224	29-Mar-2005

S.NO.	NAME OF THE MILLS / COMPANIES	CAPACITY in MW	HTSC. NO.	COMM. DATE
99	Thriveni Earth Movers Pvt. Ltd.,	0.225	1470	6-Sep-2007
100	Unifront Driers	0.5	1715	29-Mar-2006
101	Unifront Textiles Processors Pvt. Ltd.,	0.5	1763	30-Mar-2006
102	V.R. Foundries	0.85	602	23-Dec-2006
103	Veena Fabrics Pvt. Ltd.,	0.25	1257	28-Apr-2006
104	Veena Fabrics Pvt. Ltd.,	0.25	1244	31-Mar-2006
105	Vetal Hi-Tech Industries	0.25	267	12-Sep-2003
106	Vetal Textiles & Electronics Pvt. Ltd.,	0.25	266	12-Sep-2003
107	Victus Dyeings	0.75	384	27-Mar-2004
108	Vigneshkumar Spinning Mills Pvt. Ltd.,	0.35	2201	20-Mar-2007
109	Vigneshkumar Spinning Mills Pvt. Ltd.,	0.35	1315	29-Sep-2006
	Total	51.595		

APPENDIX 2:

S.NO.	HTSC. NO.	Validated PLF	Actual PLF						Difference between maximum actual PLF and validated PLF among years 2009 to 2014
			2009	2010	2011	2012	2013	2014	
1	493	26.04%	26.47%	25.60%	23.82%	26.06%	25.85%	26.35%	1.65%
2	546	23.61%	22.86%	22.59%	21.25%	23.33%	23.50%	22.87%	-0.47%
3	547	23.61%	23.54%	22.99%	21.19%	23.42%	22.25%	22.95%	-0.31%
4	597	19.48%	19.47%	18.59%	16.49%	18.78%	17.78%	20.24%	3.89%
5	2496	24.32%	23.95%	23.28%	21.47%	23.84%	23.12%	23.82%	-1.54%
6	314	17.48%	17.16%	16.83%	15.31%	17.83%	17.25%	17.20%	2.00%
7	314	17.48%	17.87%	16.95%	14.90%	17.47%	16.83%	16.45%	2.24%
8	314	17.48%	17.37%	17.01%	14.91%	17.28%	17.79%	16.86%	1.79%
9	314	17.48%	16.60%	16.41%	14.99%	17.95%	17.99%	17.52%	2.93%
10	314	17.48%	17.75%	16.68%	14.57%	17.02%	15.83%	17.07%	1.57%
11	258	20.49%	20.85%	19.23%	18.40%	21.12%	21.16%	20.11%	3.29%
12	625	20.49%	20.31%	19.45%	18.20%	20.36%	20.18%	19.82%	-0.61%
13	255	17.48%	16.92%	16.38%	15.46%	18.08%	17.25%	16.76%	3.44%
14	255	17.48%	16.84%	16.49%	15.05%	17.68%	16.69%	17.76%	1.61%
15	259	20.49%	19.65%	19.40%	17.77%	19.79%	19.98%	20.08%	-2.00%
16	627	20.49%	20.74%	19.61%	17.85%	20.63%	20.04%	20.77%	1.34%
17	626	20.49%	20.37%	19.96%	18.12%	20.61%	20.96%	20.15%	2.29%
18	1059	20.52%	19.86%	19.14%	17.55%	20.02%	20.42%	19.17%	-0.47%
19	726	17.48%	17.37%	16.27%	15.27%	17.58%	17.52%	17.65%	0.96%

S.NO.	HTSC. NO.	Validated PLF	Actual PLF						Difference between maximum actual PLF and validated PLF among years 2009 to 2014
			2009	2010	2011	2012	2013	2014	
20	1723	27.45%	27.51%	25.84%	24.69%	26.73%	27.19%	28.28%	3.03%
21	477	23.61%	22.82%	22.89%	21.57%	24.27%	23.78%	23.90%	2.81%
22	518	23.61%	23.72%	22.49%	20.71%	22.78%	22.26%	23.17%	0.45%
23	623	23.61%	23.55%	22.35%	21.27%	23.57%	22.31%	24.17%	2.37%
24	781	23.61%	24.01%	23.17%	20.94%	23.89%	22.63%	23.52%	1.70%
25	782	23.61%	23.68%	23.01%	21.55%	23.78%	23.66%	23.39%	0.73%
26	1463	23.61%	24.26%	23.41%	20.73%	22.89%	21.98%	22.87%	2.75%
27	1769	23.61%	23.57%	22.38%	21.28%	23.87%	23.64%	22.30%	1.10%
28	1328	13.37%	12.97%	11.94%	10.92%	12.99%	12.27%	13.27%	-0.75%
29	609	27.45%	27.19%	26.79%	24.81%	27.78%	27.14%	27.02%	1.19%
30	603	24.32%	23.31%	22.52%	21.35%	23.55%	24.01%	24.45%	0.54%
31	561	20.49%	20.65%	19.30%	18.09%	20.86%	20.09%	20.33%	1.80%
32	663	15.40%	15.50%	14.01%	12.58%	14.96%	13.84%	14.92%	0.62%
33	664	15.40%	14.85%	14.49%	12.98%	15.18%	15.30%	15.18%	-0.68%
34	665	15.40%	14.79%	13.87%	13.16%	15.83%	14.31%	15.90%	3.27%
35	666	15.40%	15.59%	14.82%	12.71%	15.20%	15.53%	15.66%	1.68%
36	252	15.40%	14.81%	13.90%	13.38%	16.04%	15.93%	14.57%	4.17%
37	252	15.40%	14.95%	13.98%	12.55%	15.51%	14.86%	15.62%	1.44%
38	252	15.40%	15.06%	14.68%	12.84%	14.85%	15.28%	15.90%	3.25%
39	260	15.40%	15.49%	15.12%	12.91%	15.21%	15.65%	15.05%	1.60%
40	261	15.40%	14.64%	14.00%	12.90%	15.05%	15.60%	15.85%	2.92%
41	444	15.40%	14.83%	13.96%	13.30%	15.79%	15.12%	14.96%	2.54%
42	445	15.40%	15.52%	14.28%	13.29%	16.25%	16.22%	15.81%	5.49%
43	516	20.49%	19.67%	19.20%	17.67%	20.58%	19.67%	21.51%	4.99%
44	1956	18.59%	19.26%	17.63%	15.86%	18.54%	17.63%	17.76%	3.60%
45	1063	20.52%	20.42%	19.79%	18.15%	20.77%	19.38%	20.09%	1.22%
46	592	17.48%	17.05%	17.07%	15.16%	17.79%	18.04%	17.47%	3.18%
47	984	17.48%	17.09%	15.83%	14.99%	17.02%	16.12%	16.87%	-2.21%
48	281	16.74%	16.84%	16.39%	13.86%	16.63%	15.52%	16.57%	0.59%
49	574	23.61%	22.83%	22.26%	21.48%	24.21%	24.00%	23.19%	2.54%
50	574	23.61%	24.11%	23.15%	20.96%	23.46%	22.11%	23.52%	2.11%
51	552	23.61%	23.80%	22.25%	20.67%	22.73%	22.08%	23.20%	0.80%
52	552	23.61%	23.27%	22.29%	21.46%	24.06%	23.23%	22.89%	1.91%
53	552	23.61%	23.26%	22.61%	20.81%	23.66%	21.94%	23.87%	1.10%
54	320	17.48%	16.89%	16.44%	15.33%	17.91%	18.26%	16.16%	4.46%
55	318	17.48%	16.67%	15.96%	14.96%	17.42%	16.84%	17.00%	-0.35%
56	407	16.74%	16.41%	15.06%	14.59%	17.25%	17.07%	17.62%	5.27%

S.NO.	HTSC. NO.	Validated PLF	Actual PLF						Difference between maximum actual PLF and validated PLF among years 2009 to 2014
			2009	2010	2011	2012	2013	2014	
57	1203	13.37%	13.63%	12.95%	10.78%	13.53%	13.07%	14.16%	5.94%
58	1180	14.18%	13.92%	13.52%	11.65%	14.34%	13.21%	14.08%	1.10%
59	58	19.48%	19.14%	18.84%	17.38%	19.45%	19.60%	19.55%	0.61%
60	446	15.40%	15.22%	14.10%	12.83%	15.33%	15.34%	14.33%	-0.42%
61	608	27.45%	26.56%	26.01%	24.94%	27.91%	26.09%	27.56%	1.66%
62	607	27.45%	28.16%	26.59%	25.32%	27.67%	28.15%	26.50%	2.58%
63	645	23.61%	23.62%	21.89%	21.33%	23.39%	23.24%	22.98%	0.05%
64	417	27.45%	26.82%	25.88%	24.74%	27.64%	27.13%	26.81%	0.70%
65	536	22.39%	22.07%	21.27%	19.92%	22.00%	21.90%	21.29%	-1.45%
66	584	26.04%	26.25%	25.38%	23.44%	26.01%	25.08%	25.69%	0.81%
67	585	26.04%	26.57%	24.86%	23.21%	25.95%	25.48%	25.68%	2.04%
68	586	26.04%	25.69%	25.17%	24.04%	26.79%	26.70%	26.01%	2.87%
69	640	18.59%	19.07%	18.43%	15.96%	18.39%	17.49%	18.87%	2.59%
70	641	18.59%	18.19%	16.83%	15.74%	18.34%	18.27%	18.10%	-1.36%
71	641	18.59%	18.18%	17.62%	15.97%	18.48%	18.30%	19.02%	2.29%
72	641	18.59%	18.12%	16.68%	16.41%	18.91%	18.48%	18.61%	1.72%
73	641	18.59%	18.08%	17.35%	15.69%	18.18%	17.46%	17.70%	-2.23%
74	641	18.59%	19.06%	18.02%	16.08%	19.03%	18.15%	17.97%	2.50%
75	641	18.59%	17.96%	17.26%	16.16%	18.83%	18.60%	17.59%	1.31%
76	642	18.59%	18.08%	17.91%	16.04%	18.45%	17.72%	18.72%	0.69%
77	290	16.74%	17.22%	16.37%	14.19%	16.57%	16.35%	15.46%	2.89%
78	862	26.04%	25.82%	24.25%	23.92%	26.12%	26.50%	25.29%	1.78%
79	888	26.04%	26.42%	25.28%	23.94%	26.17%	26.09%	26.23%	1.46%
80	889	26.04%	25.66%	25.38%	23.36%	25.68%	24.90%	25.85%	-0.73%
81	890	26.04%	26.07%	24.91%	23.49%	26.38%	25.18%	25.48%	1.29%
82	575	23.61%	23.01%	22.53%	20.83%	23.27%	23.62%	23.39%	0.04%
83	575	23.61%	23.21%	22.60%	20.93%	23.00%	23.80%	23.24%	0.79%
84	554	23.61%	22.62%	22.36%	20.69%	22.88%	23.36%	24.05%	1.87%
85	554	23.61%	23.51%	22.15%	21.55%	23.82%	23.13%	22.66%	0.87%
86	554	23.61%	23.99%	22.76%	21.60%	23.70%	23.45%	23.53%	1.60%
87	319	17.48%	17.18%	16.21%	14.53%	17.16%	15.77%	17.67%	1.08%
88	319	17.48%	16.92%	16.13%	14.96%	17.07%	17.35%	17.53%	0.26%
89	63	19.48%	18.51%	17.94%	17.29%	19.68%	19.03%	19.69%	1.06%
90	519	18.59%	18.43%	16.79%	16.05%	18.73%	18.07%	18.73%	0.77%
91	1683	22.93%	22.90%	21.47%	20.56%	23.48%	22.98%	21.97%	2.40%
92	2273	21.00%	20.12%	19.79%	18.87%	21.52%	20.42%	21.34%	2.46%

S.NO.	HTSC. NO.	Validated PLF	Actual PLF						Difference between maximum actual PLF and validated PLF among years 2009 to 2014
			2009	2010	2011	2012	2013	2014	
93	611	26.04%	24.99%	24.65%	23.44%	24.76%	24.98%	26.43%	1.50%
94	613	15.40%	14.44%	13.66%	12.50%	14.54%	15.30%	15.28%	-0.66%
95	447	23.61%	23.72%	22.83%	21.17%	24.08%	23.67%	22.72%	1.98%
96	754	23.61%	23.17%	22.36%	21.14%	23.87%	23.90%	22.89%	1.23%
97	424	20.49%	19.84%	19.74%	18.33%	20.52%	19.89%	20.07%	0.17%
98	1224	27.45%	27.28%	25.91%	24.85%	27.70%	26.50%	28.16%	2.58%
99	1470	17.48%	16.74%	15.95%	14.88%	17.83%	15.92%	17.33%	1.99%
100	1715	27.45%	27.33%	26.17%	25.34%	27.92%	28.22%	27.19%	2.80%
101	1763	27.45%	27.43%	26.97%	24.80%	27.08%	27.44%	27.96%	1.85%
102	602	21.14%	20.42%	19.22%	18.92%	21.12%	20.85%	20.66%	-0.09%
103	1257	15.40%	15.08%	14.09%	13.29%	15.96%	15.26%	15.44%	3.61%
104	1244	15.40%	14.80%	13.96%	12.74%	14.74%	15.18%	15.43%	0.22%
105	267	15.40%	15.02%	14.54%	12.84%	15.16%	14.37%	15.92%	3.35%
106	266	15.40%	15.09%	14.79%	12.83%	14.85%	14.97%	15.07%	-2.04%
107	384	17.91%	18.26%	17.04%	15.25%	17.67%	17.24%	18.07%	1.94%
108	2201	18.71%	18.40%	17.23%	15.74%	18.02%	18.52%	19.11%	2.15%
109	1315	13.37%	13.47%	12.16%	10.67%	13.02%	12.52%	13.72%	2.63%

APPENDIX 3 RESOLUTION OF CARS AND CLS

Correction Action Request (CAR) or Clarification Request (CR) or Forward Action Request (FAR)	Response from project participant	Verification team conclusion
CL 1 Please provide evidence for lifetime of the project	Attached herewith.	The verification team has assessed the lifetime certificate of the WTGs and convinced that WTGs are having sufficient lifetime. Conclusion: CL 1 is closed.
CAR 1 Pls provide calibration certificates for all the WTGs.	PP has not conducted calibration for the WTGs. PP has applied twice the maximum allowable error	The verification team has checked the calibration certificates if any against meter number, serial number, date of calibration, validity and actual error and found that PP

Correction Action Request (CAR) or Clarification Request (CR) or Forward Action Request (FAR)	Response from project participant	Verification team conclusion
	(0.2%) for the measured values to get the adjusted value.	did not provide any calibration certificates for this monitoring period. Hence twice the maximum permissible error is applied to the measured value for the calibration delayed period as follows. Adjusted value = Measured value x (100%- applied error) where applied error = 2 x Maximum permissible error. The adjustment is done on a yearly basis. The formula is accepted by the verification team as the adjustment leads to conservative baseline emissions. Hence the verification team was able to conclude that error is applied for the delayed calibration period in a conservative approach so as to arrive at a conservative baseline emission value. Adjusted yearly data is used for the calculation of baseline emissions. The verification team has accepted the measurement methods, aggregation approach and data used for baseline emission calculations. Conclusion: CAR 1 is closed.
CAR 2 The verification team observed that there is a name change between validated PD and monitoring report for the following WTGs. Please clarify. 1. S.No 1 (Anugragha Valve Castings Ltd vs Alagendran Steel Products Ltd in the	Name change certificate is attached herewith.	The verification team has reviewed the name change certificates and accepted the same. Conclusion: CAR 2 is closed.

Correction Action Request (CAR) or Clarification Request (CR) or Forward Action Request (FAR)	Response from project participant	Verification team conclusion
validated PD) 2. S.No 2&3 (Arun Excello Urban Infrastructure Pvt. Ltd. vs Arun Excello in the validated PD) 3. S.No 103&104 (Veena Fabrics Pvt. Ltd.vs Veena Fabrics in the validated PD)		
CL 2 PP is requested to provide an undertaking that the project is not claiming carbon credits from any other carbon programs.	PP confirms the project is not registered under CDM, GS or REC or any other program other than VCS. An undertaking letter is attached herewith	The verification team has accepted the same. Conclusion: CL 2 is closed.