



**Verified Carbon
Standard**

GRID CONNECTED WIND ENERGY PROJECT IN TAMIL NADU



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Project ID	911
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Client	Apraava Renewable Energy Private Limited
Prepared by	EcoLance Private Limited

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Summary:

EcoLance Private Limited (EPL), appointed by Apraava Renewable Energy Private Limited, has performed the 4th verification of 2nd crediting period of the greenhouse gas emission reductions reported for the project activity “Grid Connected Wind Energy Project in Tamil Nadu” VCS 911, covering monitoring period from 01/01/2024 to 31/12/2024 regarding the relevant requirements for VCS activities.

The project activity is a 49.5 MW grid connected wind power plant which is using 30 WTGs of each capacity 1.65 MW are of Vestas make (model V-82) each at Theni district of Tamil Nadu state in India. The Project is spread across G.Uslampatti, Mottanoothu, Kothapatti, Shanmuga Sundara Puram & Marikundu of Theni district of Tamil Nadu state in India. The project activity utilises wind power to generate clean power with a view to bring in greenhouse gas emission reductions. The power generated from this project activity has been supplied to the Indian Integrated Grid System. The Project is fully commissioned and is supplying electricity to Integrated Indian Grid system.

The objective of the verification is to provide an independent ex-post assessment of the monitored greenhouse gas (GHG) emission reductions. The verification was conducted in accordance with EPL’s procedures, aligned with the requirements outlined in the CDM Modalities and Procedures (M&P), the VCS Validation and Verification Manual (Version 3.2), the VCS Standard (Version 4.7), ISO 14064-3:2019, and relevant decisions of the COP/MOP and the CDM Executive Board. Standard auditing techniques were applied throughout the process, which included a desk review of registered joint PD & MR, a remote assessment, resolution of outstanding issues, and issuance of the verification opinion.

The verification shall ensure that reported emission reductions are complete and accurate in accordance with applicable VCS requirements in order to be certified.

The GHG emission reductions were calculated on the basis of the approved methodology ACM0002 ‘Grid-connected electricity generation from renewable sources’ version 20.0 and the monitoring plan included in the registered Joint Validation and Verification report for “Grid Connected Wind Power Project in Tamil Nadu”, version 02 of 23/08/2022.

During this verification, 02 Clarification Requests (CLs) and 02 Corrective Action Request (CARs) were identified related to operation, VCS Standard requirement, and Project Proponent name change.

These CARs and CLs are successfully closed after necessary corrections/clarifications by the client. The same has been discussed in Appendix 06 of this verification report. VVB found no uncertainties during this verification of the project activity.

In conclusion, it is EPL's opinion that the project activity "Grid Connected Wind Power Project In Tamil Nadu" VCS ID 911, meets all relevant requirements for VCS standard and guidelines and correctly applies the baseline and monitoring methodology ACM0002 'Grid-connected electricity generation from renewable sources' version 20.0. The monitoring system is in place and the emission reductions are calculated without material misstatement. Hence, EPL is able to certify that the emission reductions from the project during the monitoring period 01/01/2024 to 31/12/2024 amount to 70,521 tCO₂e.

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1 INTRODUCTION

1.1 Objective

Apraava Renewable Energy Private Limited (AREPL) has appointed EcoLance Private Limited (EPL) to carry out verification of the project “Grid Connected Wind Power Project In Tamil Nadu”, registered under VCS with project ID 911 for the reported GHG emission for the given monitoring period of 01/01/2024 to 31/12/2024 (both dates included). This report summarizes the findings of the verification of the project, performed on the basis of VCS requirements & UNFCCC criteria of CDM, as well as criteria to provide for consistent project operations, monitoring and reporting.

The objective of this verification is to provide an independent assessment of the project activity by an accredited validation and verification body, following the requirements of the VCS Program Guide (Version 4.4) /03/, the VCS Standard (Version 4.7) /04/, and the applicable GHG program, based on the registered joint project description document and monitoring report /07/. Through a review of objective evidence, the verification aims to confirm that the project meets all relevant requirements, to establish that:

- The project activity has been implemented and operated in accordance with the registered joint project description and monitoring report (JPD & MR) /07/, with all physical features – including technology, project equipment, and monitoring systems – properly installed and consistent with the applied methodology /08/.
- The Monitoring Report /01/, Emission Reduction Calculation Sheet /02/, and other supporting documents have been completed in accordance with the VCS monitoring report templates, Version 4.4 /05/.
- The data is recorded and stored as per the monitoring methodology /06/ and approved monitoring plan /07/.
- To verify that the monitoring system has been properly implemented and is fully operational to generate Verified Carbon Units (VCUs) without any risk of double counting, and to ensure that the reported data are accurate, complete, consistent, transparent, and free from material errors or omissions by reviewing the monitoring records and emission reduction calculations.

To confirm that the project has performed to contribute to the sustainable development goals indicated in the MR /01/.

1.2 Scope and Criteria

The verification scope is:

- 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.
- To confirm that the project has performed to contribute to the sustainable development goals indicated in the MR.

The project is assessed based on the VCS program guide version 4.4 /03/, VCS standard version 4.7 /04/, VCS Monitoring Report Template version 4.4 /05/ and VCS Verification Report Template, version 4.4. EPL has employed a rule-based approach (as criteria) in the verification, focusing on the identification of significant reporting rules and the reliability of project monitoring. Verification is not meant to provide any consultancy towards the project participants. However, stated requests for clarifications and/or corrective actions may have provided input for improvement of the monitoring.

1.3 Level of Assurance

In order to ensure a complete, transparent and timely execution of the verification task the team leader has planned the complete sequence of events necessary to arrive at a substantiated final verification opinion. Various tools have been established in order to ensure an effective verification planning.

Materiality Threshold: The verification assessment for the GHG emission reduction was conducted to provide a reasonable level of assurance of compliance against the defined audit criteria and materiality threshold as defined in the VCS standard /04/ as below:

	Threshold	Related to
☐	1 %	Emission reductions or removals for large projects achieving a total emission reduction or removal of greater than 300,000 tonnes of carbon dioxide equivalent per year
☒	5 %	Emission reductions or removals for projects achieving a total

		emission reduction or removal of 300,000 tonnes of carbon dioxide equivalent per year or less.
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Risk Analysis and verification planning: Before starting the remote assessment, the team leader has assessed the nature, scale and complexity of the verification tasks by carrying out a strategic analysis of all activities relevant to the project activity. The team leader has collected and reviewed the information relevant to the project activities and assessed the team competency to carry out the verification and ensured that it is able to conduct the necessary risk analysis. Based on the documents review and the stage of the project, potential risks that are material for the GHG emission reporting and estimation were identified and potential mitigation measures were identified before the field verification starts. Potential reporting risks and necessary auditing procedures for residual risk areas identified and assessed are tabulated below:

Sl. No.	Risk that could lead to material errors, omissions or misstatements	Assessment of the potential risk		Assessment of the records/information/interview with personnel to check controls/mitigation measures
		Risk level	Justification	
1.	Monitoring, recording and reporting of the information in database and ER spreadsheet.	Low	The project has successfully completed previous verifications. The project proponent is familiar with monitoring procedures and data reporting in line with the registered joint PD and MR and previous verification and certification report. Hence, the risk level is Low	The verification team had interviewed the staff of the monitoring team and checked all records to confirm whether the monitoring plan has been well implemented. The major parameters used for determining the project's baseline emissions are the measurement of electricity export and import from grid according to the monitoring plan is recorded monthly. The team reviewed the whole data set of the monthly records, and crosschecked against

				relevant sales records.
2.	Information System:Use of spreadsheets without adequate controls related to data changes/updates, version tracking, traceability, security	Low	PP is involved in preparation of documents with control of data flow, reporting and recording. Traceability is expected to be maintained although existence of a system is required to be checked.	The audit team will interview the team to check the accuracy of system and QA/QC in place.
3.	Accuracy of the measuring equipment	Low	There are various parameters involved i which are required to be measured, and accuracy of measuring equipment is required to be verified during remote audit.	The audit team will check all the necessary measuring equipment during the remote audit.

Verification team formation: The appropriate verification team was formed with qualified members qualified in accordance with EPL's qualification procedure for assessing the project for this monitoring period considering the potential risks and potential mitigation measures for those risks. The verification team and the technical reviewer consist of the following personnel

Role/Qualification	Last Name	First Name
Team Leader/TE/Verifier	Lahon	Biswajit
Team Member	Baishya	Bidyut Pavan
Technical Reviewer	Murty	Eswar

Consideration of materiality in conducting verification: Based on the verification planning, the remote audit has been carried out. This is performed by conducting remote assessment and obtaining documentary evidences and other information and explanations to achieve reasonable assurance on emission reduction reporting and compliance with the registered joint PD and MR /07/. From the audit findings, it is found that the GHG emission reduction are fairly stated and are in compliance with the standards and guidelines of VCS and applied methodology /06/.

The assessment was done through relevant document review as given in Appendix: 04 of this report and the corrective actions/clarifications as given in Appendix:06 of this report. The final verification report before being submitted to the client was subjected to an independent internal technical review to confirm that all verification activities had been completed according to the pertinent EPL's instructions, with a reasonable level of assurance. The technical review was conducted by a reviewer qualified in accordance with EPL's qualification procedure. Following the technical review, the final report was further reviewed for QA/QC to ensure it meets a reasonable level of assurance. Therefore, there is no material changes in reporting of ER in the final version (version 1.1, dated 02/12/2025) of the monitoring report /02/ by PP. So, the audit was done appropriately and sufficiently and the result has a reasonable level of assurance confirming that emission reduction reporting is free of material errors, omissions and misrepresentations.

1.4 Summary Description of the Project

The project activity involves the generation of electricity using wind electric converters, with the produced power being supplied to the Indian grid. As a renewable energy initiative, the project helps displace electricity that would otherwise be produced from fossil fuel sources. This contributes to a decrease in greenhouse gas (GHG) emissions in a manner that is credible, quantifiable, and independently verifiable. Additionally, the project supports efforts to address and mitigate the impacts of climate change.

The project has been implemented by Apraava Renewable Energy Private Limited (AEPL) (formerly known as CLP India Private Limited) /15/ in the state of Tamil Nadu. The Project is spread across G.Usulampatti, Mottanoothu, Kothapatti, Shanmuga Sundara Puram &Marikundu of Theni district of Tamil Nadu state in India. The project activity utilises wind power to generate clean power with a view to bring in greenhouse gas emission reductions. The power generated from this project activity has been supplied to the Indian Integrated Grid System. The Project is fully commissioned and is supplying electricity to Integrated Indian Grid system.

Among the 30 number of turbines, the ten number of turbines under the project activity was commissioned on 02-07-2010 and twenty number of turbines were commissioned on 25-06-2010. The combined capacity of the project is 49.5 MW which involve 30 wind turbines of Vestas make having capacity of 1.65 MW each at Theni site. The commissioning date for all the turbines installed in the project activity is given in the table below:

Commissioning Date	Total Turbines	Per Turbine Capacity	Total Capacity
25- June-2010	20	1.65	33
02-July-2010	10	1.65	16.5

During the remote audit, the audit team virtually verified the equipment installed at the project site. All technical details of the project activity such as equipment type, serial numbers, and calibration dates as mentioned in the Monitoring Report /01/, were thoroughly checked. The location of the equipment and its operational status were also confirmed. In addition, these details were cross-verified during the desk review through supporting documents, including technical specifications, the single line diagram, meter locations, commissioning certificates /25/, data reviewed during the audit, and meter test certificates /19/.

Based on these assessments, the audit team confirms that the project is fully operational and has been implemented in accordance with the registered Joint PD & MR /07/ and Monitoring Report /01/.

The generated electricity is exported to integrated Indian Grid. The project qualifies as “Projects” as per the VCS Standard Version: 4.7 /04/. During this current monitoring period with 49.5 MW capacity the project exported 75,456.27 MWh of electricity resulting emission reductions of 70,521tCO₂.

2 VERIFICATION PROCESS

2.1 Method and Criteria

The verification was carried out using EPL’s procedures, following the guidelines set out in the VCS Requirements, including the VCS Program Guide (version 4.4) /03/ and the VCS Standard (version 4.7) /04/. The assessment of greenhouse gas (GHG) emission reductions was based on the approved baseline and monitoring methodology ACM0002: "Grid-connected electricity generation from renewable sources" (Version 20.0) /06/, along with the registered Joint Project Document and Monitoring Report /07/.

The method and criteria used for verification:

The verification consists of the following three phases:

1. Completeness check and desk review of the validation report, monitoring plan, monitoring report, monitoring methodology, VCS PD, applicable tools in particular attention to the frequency of measurements, quality of metering equipment including calibration requirements, QA/QC procedures and other relevant documents.
2. Remote inspections and interviews. The remote interviews include the following:
 - Kick-off meeting for brief project description by the Project Participants & discuss on verification plan.

- Interview with PP & relevant stakeholders on assignment of implementation and operation of project activity with respect to validated VCS JPD & MR review of information flows for generating, aggregating, and reporting the monitoring parameters.
 - Interview with relevant personnels to determine whether the operational and data collection procedures are implemented and in accordance with the monitoring plan of the validated VCS JPD and MR.
 - Cross check of information and data provided in the monitoring report with purchase records or similar data sources.
 - Review of assumptions made in calculating the emission reductions (if any).
 - Implementation of QA/QC procedure in-line with the VCS JPD and MR and methodology requirements.
3. Resolution of outstanding issues and the issuance of the final Verification report and as applicable the VCS Verification Representation.

The following sections outline each step in more detail. The major milestones for the validation are provided below:

- a. Receipt of initial project documents: 11-November-2025
- b. Submission of Notice of Validation/Verification Service (NOVS): 13-November-2025
- c. Audit Plan communication to PP: 28-November-2025
- d. Remote Assessment: 09-December-2025
- e. Audit finding communication to PP: 09-December-2025
- f. Response Received from PP: 15-December-2025
- g. Draft verification report dated: 12-December-2025

2.2 Document Review

During the document review, EPL used standard auditing methods to evaluate the accuracy and reliability of the information provided. The verification was mainly based on the Monitoring Report and the supporting documents numbered from /01/ to /06/.

EPL has primarily conducted the document reviews of the monitoring reports (MR) /01/ and emission reduction calculation sheets /02/ submitted by PP. Also, the registered project documents, corresponding joint validation and verification report /08/ and registered joint PD and MR /07/, have been reviewed. In addition, other supporting documents to cross-check PP's information and statements in the MR are reviewed which are listed in Appendix: 05

2.3 Interviews

During the verification, the VVB conducted remote audit, document review, and interviews with the project proponent, employees, and stakeholders. This was done to confirm that the information reported for the monitoring period was accurate and followed the procedures outlined in the registered Joint Project Document and Monitoring Report /07/. To verify electricity generation, monthly generation records and invoices /10/ were reviewed as per the registered project documents. Other aspects, such as repair and maintenance activities and any reported grievances, were also checked during the remote assessment and cross-verified with the information provided in the report.

The table below list the detail of interview taken with the PP and the individuals involved in the project during the verification and associated scope of the interview:

SN	Date	Name, Role	Organization	Scope of interview
1	09-Dec-2025	Naresh Badhwar (Carbon Consultant) Shikha Prajapati (Associate) Shivam Kashyap (Associate)	ARX Carbon	Project management, QA/QC for the project, Grievance mechanism, monitoring of project activity, Project implementation, ownership, legal compliance, environmental impacts, ongoing communications, calibration of the measuring equipment's, maintenance and operation etc.
2	09-Dec-2025	B Rahul Kumar (Manager-Carbon Trading) Karthik Mani (Manager) Logesh I (Deputy Manager)	APRAAVA Renewable Energy Pvt Ltd	
3	09-Dec-2025	Poomalai Karupppaya (Villager) Devar.S (Villager)	Local Stakeholders	Interview with villagers residing beside the plant, interview regarding any grievances/complaint during this monitoring period

2.4 Site Visits

During the current monitoring period, a remote audit was conducted on 09 December 2025, as this verification is not the first assessment of the project following validation. This is the 4th verification under the second crediting period. Additionally, the VVB carried out a risk assessment as detailed in Section 1.3 of this report and determined that the risk level is low. According to VCS Standard v4.7, paragraph 4.1.13, a physical site visit is not required for this verification since (a) this is not the first verification after validation, (b) the project does not involve a baseline reassessment, and (c) no deviations were identified during verification, the VVB complied with the applicable requirements and conducted the audit remotely. The project involves a total capacity of 49.5 MW (30 WTGs) in Tamil Nadu. In line with the applied methodology and registered JPD and MR, the monitoring parameter (net electricity generated and delivered to grid) require continuous monitoring and measurement, and no sampling provision has been applied. Accordingly, VVB also did not apply any sampling approach to verify the monitoring results. 100 percent monitoring records were made available to VVB, and the audit team verified 100 percent monitoring results without any sampling approach. During the remote audit (video conferencing) the audit team cross checked the implementation and operational status of each WTG applying two methods: 1) Since all WTGs are connected through SCADA system and therefore, the audit team could check each WTG on real time basis and confirm the existence and operational status; 2) During the video call, the audit team checked all main and check energy meters at both sites to ensure the consistency of information between MR, monthly generation records and calibration records. All energy meters were checked without any sampling exercise. The government approved monthly generation statements transparently specify the name of WTG owner, WTG capacity and the site/substation the WTGs are connected. Therefore, during the remote audit, the audit team could verify all WTGs and its corresponding records applicable to the current monitoring period. The details of WTGs are provided in Appendix:03 of the report. It was confirmed that the WTGs and related systems are consistent with the details provided in the registered JPD and MR. EPL team cross checked the WTGs with respect to commissioning records and project design, reviewed the information flows for generating, aggregating and reporting the monitoring parameters, interviewed key personnel of the plant to confirm the operational and data collection procedures. Reviewed calculations and assumptions made in determining the GHG data and emission reductions, checked the quality control and quality assurance procedures in place to prevent or identify and correct any errors or emissions in the reported monitoring parameters:

- a. Assessed the implementation and operation of the proposed project activity.
- b. Cross checked the WTGs with respect to commissioning records.
- c. Reviewed the information flows for generating, aggregating and reporting the monitoring parameters.
- d. Interviewed key personnel of the plant to confirm the operational and data collection procedures.

- e. Reviewed calculations and assumptions made in determining the GHG data and emission reductions
- f. Checked the quality control and quality assurance procedures in place to prevent or identify and correct any errors or emissions in the reported monitoring parameters.
- g. Inquired in detail on risk assessments done by the PP for Stakeholder and Environment, Ecosystem Health and Human Rights & Equity.
- h. A check of the monitoring equipment including performance and observations of monitoring practices against the requirements of the registered VCS JPD and MR /07/ and the selected methodology /06/.

2.5 Resolution of Findings

The findings can be raised in any stage of the verification to ensure the transparency of the information given and the result has a reasonable level of assurance confirming that emission reduction reporting is free of material errors, omissions and misrepresentations. The objective of this phase of the verification is to resolve any outstanding issues which need to be clarified for EPL's positive conclusion on the project description. The verification protocol shows in a transparent manner the requirements, means of verification and the results from verifying the identified criteria. The verification protocol consists of tables for Forward Action Request (FAR), Corrective Action Request (CAR) and the Clarification Request (CL); the different columns in these tables are described below:

Forward Action Request (FAR) is raised during verification to highlight issues related to project implementation that require review during the next verification or throughout remaining verifications of the project activity.

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 validation or previous verifications to be verified during the current 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.

For this project activity, findings were raised after remote assessment based on the desk review of the projects specially the MR and ER sheet submitted, registered JPD & MR and Joint validation and verification reports and any outstanding issues raised during validation and outcome of the remote assessment. In summary, 02 CLs and 02 CARs were raised during this verification. The findings were sent to PP in a separate sheet. With appropriate response and supporting documents from the PP, these were closed successfully based on verification and cross check. The detail of the findings and their resolution are given under Appendix: 06 of this report.

2.5.1 Forward Action Requests

No FAR has been raised from this verification

2.6 Eligibility for Validation Activities

This section is not applicable as EPL is conducting the 4th verification activity of 2nd crediting period. The project activity falls under sectoral scope 01 and the EPL is accredited for validation /verification of project activities under this scope.

3 VALIDATION FINDINGS

3.1 Methodology Deviations

No methodology deviation is applied during the monitoring period.

3.2 Project Description Deviations

#1 This change pertains only to the name of the Project Participant (PP), while the organization itself remains the same. The VVB has reviewed the name change documents provided by the PP and confirms that the organization's name has been changed from CLP India (Wind Farm) Private Limited to Apraava Renewable Energy Private Limited. Therefore, this deviation does not impact the applicability of the methodology, baseline, or additionality, and the verification team has accordingly accepted the deviation.

3.3 New Project Activity Instances in Grouped Projects

Not applicable, as the project is not a grouped project.

3.4 Baseline Reassessment

Did the project undergo baseline reassessment during the monitoring period?

☐ Yes

☒ No

4 VERIFICATION FINDINGS

4.1 Project Details

Item	Evidence gathering activities, evidence checked, and assessment conclusion:			
Audit history	The Project Activity is a registered VCS project under VERRA with VCS ID 911 /13/. The project was validated by LGAI Technological Center, S.A. (Applus+ Certification) for a crediting period of 10 years which can be renewed for maximum 2 times. The crediting period is from 25-June-2020 to 24-June-2030 /08/. This is the fourth verification from the second crediting period.			
	Audit Type	Period	VVB	No. of years
	Validation and verification	25-June-2010 to 10-May-2012	URS VERIFICATION PRIVATE LIMITED	1 year, 10 months
	Verification	11-May-2012 to 03-Oct-2012	URS VERIFICATION PRIVATE LIMITED	4 months
	Verification	04-Oct-2012 to 09-June-2016	Bureau Veritas Certification	3 years, 8 months
	Verification	10-June-2016 to 09-Oct-2017	LGA Technological Center	1 year, 4 months

	Verification	10-Oct-2017 to 09-Sep-2018	Earthood Services Private Limited	11 months
	Verification	10-Sep-2018 to 24-Jun-2020	Earthood Services Private Limited	1 year, 9 months
	Joint Validation and Verification	25-Jun-2020 to 30-Sep-2021	LGA I Technologica I Center	1 year, 3 months
	Verification	01-Oct-2021 to 31-Dec-2022	Earthood Services Private Limited	1 year, 3 months
	Verification	01-Jan-2023 to 31-Dec-2023	EcoLance Private Limited	1 year
	Verification	01-Jan-2024 to 31-Dec-2024	Ecolance Private Limited	1 year
Double counting and participation under other GHG programs	The PP has confirmed that the emission reductions for this project are not double counted and are claimed only under VCS for this monitoring period. The PP also confirms regarding no participation in any other GHG mechanism for this monitoring period. The VVB confirms that PP is not participating in any other GHG mechanism. Furthermore, VVB confirms that the project has not been registered nor seeking registration in any other GHG program which was crosschecked by VVB in the respective standards website /09/, /10/, /11/, /12/. So, the VVB is able to confirm that this project activity is registered only in VERRA and is neither participated in other GHG programs nor intended to do so. VVB also confirm that the project is not rejected by any other program.			

No double claiming with emissions trading programs or binding emission limits	The PP has confirmed that the emission reductions for this project are not double counted and only claimed under VERRA for this monitoring period. The PP also confirms regarding no participation in any emission trading program or binding limits. So, the project complies with the requirements of the VCS program.
No double claiming with other forms of environmental credit	The PP has confirmed that the emission reduction credits that will be issued in this monitoring period will not be claimed as other environmental credits /01/. Furthermore, VVB confirms that the project has not availed ERs for the current monitoring period under any of these programs which was crosschecked by VVB in the respective standards website /09/, /10/, /11/, /12/.
Supply chain (scope 3) emissions double claiming	The project does not have any supply chain emission source. The wind project is in commissioning stage and generated electricity (as product) is supplied to connected grid.
Sustainable development contributions	During the monitoring period, the project activity contributed to the sustainable development of the host country by generating clean energy and contributing to energy mix. PP also provides frequent donations to the local community for the community development. It also contributes to the well-being and health of its employees. VVB has confirmed this during the remote audit and the evidences. From the assessment, VVB confirm that the project has contributed to achieve SDG 7, SDG 8 and SDG 13 aligning with Indian Sustainable Development Criteria and Sustainable Development Goals. SDG 7: (SDG Indicator 7.2.1: Renewable energy share in the total final energy consumption). The project utilizes the wind energy for electricity generation which replaces equivalent electricity otherwise would have generated in fossil fuel dominated grid. About 75,456.27 MWh electricity has been supplied to central grid during this monitoring period. Therefore, the project contributes to SDG 7. SDG 8(SDG Indicator: Quality of Employment) The project has provided employment opportunity to skilled and unskilled personnel and relevant trainings for quality employment. During the current monitoring period 01 Training has been provided. The training was provided to staff on safety involvement on BOP maintenance, PM pending point closing tracking, PM

	documentation and SOP checklist follow up and Earth resistant value other requirements. VVB reviewed the relevant employment training records provided by PP and confirms the project positively contributed to SDG 8. SDG 13: Project activity has reduced GHG emission in this Monitoring Period by utilizing generating electricity from wind energy. During the monitoring period, the project has contributed to reduce 70,521 tCO₂ of emissions. VVB confirm the contribution of projects towards achieving SDG 13.
Additional information relevant to the project	Not applicable as PP has not included any commercially sensitive information that are excluded from the report or public disclosure.

4.2 Safeguards and Stakeholder Engagement

4.2.1 Stakeholder Identification

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Stakeholder identification	Not Applicable. PP has conducted the stakeholder identification on 18-Feb-2010 as part of validation. The makeup of stakeholders has not been changed after validation and hence stakeholder identification is not applicable.
Legal or customary tenure/access rights	Not applicable. PP has conducted stakeholder consultation and the stakeholders were aware of the project at the validation period. The project is implemented following government approvals and all legal requirements were met. Hence there are no legal or customary tenure/access rights to territories and resources of the project, nor collective and conflicting rights held by stakeholders. This has been cross-checked by VVB during the remote assessment and found valid.
Stakeholder diversity and changes over time	Not applicable The project involves stakeholders ranging from government agencies to the community. However, no changes were identified among the stakeholders involved with the project during remote assessment.

Expected changes in well-being	The project has no significant risks and impacts. The project has contributed the community and the employee for their socio-economic benefits. This has been discussed during the remote assessment by VVB and the claim by PP is found valid.
Location of stakeholders	The stakeholders are within the jurisdiction of Tamil Nadu states of India. Local people, interested government agencies are located nearby and within the state boundary of Tamil.
Location of resources	The project uses wind energy for electricity generation.

4.2.2 Stakeholder Consultation and Ongoing Communication

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Ongoing consultation	The PP has always welcome to receive any feedback/continuous inputs via telephone, social media, email or even personally at the project site. A feedback registry is kept at project site to record any feedback received at site. Notice is displayed for any grievance recording and redressal. So, in VVB's opinion, PP has put all the efforts for ongoing stakeholder consultations.
Date(s) of stakeholder consultation	Not applicable In this monitoring period, no specific stakeholder consultation is conducted however, PP is continuously in consultation with the stakeholders and ready to receive feedbacks as stated above.
Communication of monitored results	The result of the monitoring is always available in the VERRA website transparently /13/. Other than this, stakeholders are always welcome to put their grievances regarding the project as mentioned above through any media. During the remote audit, VVB has cross-checked this and found in line with the PP's reporting. There was no grievance/comment found reported during the monitoring period.
Consultation records	Not Applicable As neither physical consultation meeting is conducted nor received any grievances during this monitoring period, the records related to

	the consultation are not applicable. During remote assessment, VVB found no such grievances from the stakeholders.
Stakeholder input	Not Applicable As neither physical consultation meeting is conducted nor received any grievances during this monitoring period, the records related to the consultation are not applicable. During remote assessment, VVB found no such grievances from the stakeholders.

4.2.3 Free, Prior, and Informed Consent

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	Not applicable As the physical stakeholder consultation was conducted in 2010 (Theni-Tamil Nadu), the project was shared with the stakeholders and found no feedback claiming on rights and usage of resources. Also, in ongoing stakeholder consultation, the stakeholders at any time can put their grievances. However, there is no any ongoing or unresolved conflicts over property rights, usage, or resources found by VVB during the project remote assessments. So, this part is not applicable for this monitoring period.
Outcome of FPIC discussion	Not applicable With the stakeholder consultation, the project was already validated. As mentioned above, there is no any ongoing or unresolved conflicts over property rights, usage, or resources found by VVB during the project remote assessments. So, this part is not applicable for this monitoring period.

4.2.4 Grievance Redress Procedure

Item	Evidence gathering activities, evidence checked, and assessment conclusion
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Grievance received and steps taken to resolve the grievance including the outcomes of the resolution	Not applicable PP remains accessible to receive feedback and grievances at any time through various communication channels. During the remote assessment, the audit team conducted interviews with local villagers and confirmed that no grievances were reported during the current monitoring period.
Grievance redress procedure	The PP has placed a register at the project office to record any feedbacks/ grievances at any time. In addition, public display to comment/register any feedback at site is available. The company continuously held public meetings with local community as part of different CSR activity and does various development activities. So, in VVB's assessment, the grievance redressing mechanism is there for PP with specific focal points as verified during the remote assessment.

4.2.5 Public Comments

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
Not applicable	Not applicable	As mentioned above, during this monitoring period, no public comments/grievances were received through any means. Same is verified during remote assessment by VVB. PP has confirmed that any comments that will be received for issuance will be addressed by PP.

4.2.6 Risks to Local Stakeholders and the Environment

4.2.6.1 Management Experience

The project proponent is expertise in the business of renewable energy generation. Moreover, the company follows highest standard of business operations in harmony with the environment following the philosophy of conservation and protection. This includes a thorough evaluation of the potential environmental and social impacts of our projects. Environmental and Social Impact Assessments (ESIA) for all of our greenfield renewable projects to identify and mitigate any potential risks. Apraava Energy has partnered with CII Foundation on a community programme to encourage local farmers to adopt sustainable methods of crop residue management in Haryana since 2019. VVB checked the details from publicly available records of the company /15/.

4.2.6.2 Risk Assessment

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Natural and human induced risks to stakeholders' wellbeing	No risk has been identified. As described above, PP has always welcomed to the stakeholders for the comment/grievances. Also, the project has not offered any risks to the stakeholder's participation. So, during remote assessment, VVB identified no risks to the stakeholder's participation by the project activity.
Risks to stakeholder participation	No risk has been identified. As described above, PP has always welcomed to the stakeholders for the comment/grievances. Also, the project has not offered any risks to the stakeholder's participation. So, during remote assessment, VVB identified no risks to the stakeholder's participation by the project activity.
Working conditions	No risk has been identified. The Company has a robust Health, Safety, Security & Environment (HSSE) Policy & management system that is applicable to all employees, contractors and relevant stakeholders of the organisation. As verified from re-mote assessment, employees always wear PPE during O& M.
Safety of women and girls	No risk has been identified. PP has Health, Safety, Security and Environment (HSSE) Policy and Prevention of Sexual Harassment at Work policies in place. PP follows all the regulations and safety protocols provided to the minority and

	marginalized groups. VVB also checked the publicly available company's Annual Integrated Report FY 2022-23 in this regard and found to be effective.
Safety of minority and marginalized groups, including children	PP has Health, Safety, Security and Environment (HSSE) Policy and Prevention of Sexual Harassment at Work policies in place. PP follows all the regulations and safety protocols provided to the minority and marginalized groups. VVB also checked the publicly available company's Annual Integrated Report FY 2022-23 in this regard and found to be effective.
Pollutants (air, noise, discharges to water, generation and release of hazardous materials and chemical pesticides and fertilizers)	The project involves electricity generation from wind energy. Hence, no significant pollutants are generated from this project.

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	To avoid discrimination, PP has laid written human rights policy as available publicly in company website /20/. There is no discrimination found followed as part of human resource management.
Sexual harassment	PP has Health, Safety, Security and Environment (HSSE) Policy and Prevention of Sexual Harassment at Work policies in place. PP follows all the regulations and safety protocols provided to the minority and marginalized groups. VVB also checked the publicly available company's Annual Integrated Report FY 2022-23 in this regard and found to be effective.
Gender equity in labor and work	To avoid discrimination, PP has laid written human rights policy as available publicly in company website /20/. There is no discrimination found followed as part of human resource management.

Forced labor	To avoid discrimination, PP has laid written human rights policy as available publicly in company website /20/. There is no discrimination found followed as part of human resource management.
Child labor	PP has laid written human rights policy as available publicly in company website /20/. No child labor is possible as per host country's labour law /16/.
Human trafficking	The host country has put strict regulations in place to avoid any human trafficking. The project proponent has also laid written human rights policy as available publicly in company website /20/. The project does not create any scope for human trafficking.

4.2.7.2 Human Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk Identified	The host country (India) has enacted human rights protection act which is applicable for this project also. The company has strict human rights policy in place. VVB via interview with project proponent, site personnel and publicly available records such as Company annual report could confirm that the project does not put any human rights risk.

4.2.7.3 Indigenous Peoples and Cultural Heritage

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	The project is a wind power project set up as per government's bidding process. There is no risk to indigenous people and cultural heritage.

4.2.7.4 Property Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	The project is a wind power project set up as per government's approval. All regulatory approvals are in place and verified by VVB.

4.2.7.5 Benefit Sharing

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Summary of the benefit sharing plan	The benefit sharing is not applicable for the project. From the evidences the project is implemented by Apraava Energy and there is no disputes on property rights of the IPs, LCs and customary right holders.
Benefit sharing during the monitoring period	The benefit sharing is actually not applicable for the project as mentioned above.

4.2.8 Ecosystem Health

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Impacts on biodiversity and ecosystems	The project is a wind power project. Hence, no risk identified.
Soil degradation and soil erosion	The project is a wind power project. Hence, no risk identified.
Water consumption and stress	The project is a wind power project. Hence, no risk identified.

4.2.8.1 Rare, Threatened, and Endangered species

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Species or habitat	The project is a wind power project. Hence, no risk identified.
Areas needed for habitat connectivity	The project is a wind power project. Hence, no risk identified.
Evidence gathering activities, evidence checked, and assessment conclusion	

Habitats for rare, threatened, and endangered species	The project is a wind power project. Hence, no risk identified.
Areas for habitat connectivity	The project is a wind power project. Hence, no risk identified.

4.2.8.2 Introduction of Species

Species introduced	Evidence gathering activities, evidence checked, and assessment conclusion
NA	The project is a wind power project. Hence, not applicable.

Evidence gathering activities, evidence checked, and assessment conclusion	
Invasive species	The project is a wind power project. Hence, not applicable.

4.2.8.3 Ecosystem conversion

Item	Evidence gathering activities and evidence checked
Ecosystem conversion	The project is a wind power project. Hence, not applicable.

4.3 Accuracy of Reduction and Removal Calculations

GHG According to the applied methodology “ACM0002”, “Consolidated baseline methodology for grid connected electricity generation from renewable sources”, version 20 /06/, the emission reductions have been calculated based on the following formula:

Baseline Emission:

The baseline emissions (BE_y) are calculated based on the following formula:

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

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 VCS project activity in year y (MWh/yr)
EF _{grid, CM, y}	Combined margin CO ₂ emissions factor in year y (tCO ₂ /MWh)

And

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

Where,

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

The grid emission factor is fixed ex-ante in the JPD & MR /07/as given below:

Parameter	Value
OM	0.9568
BM	0.8682
CM	0.9346

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

$EG_{PJ,y} = EG_{facility,y} = 75,456.27$ MWh during the monitoring period from 01 January 2024 to 31 December 2025.

$EF_{grid,CM,y}$: Combined margin emission factor for grid connected power generation fixed ex- ante, as 0.9346 tCO₂ /MWh /07/

Therefore,

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

$$BE_y = 75,456.27 \times 0.9346$$

$$BE_y = 70,521 \text{ tCO}_2\text{e (round down value)}$$

As per the methodology and the registered JPD and MR, the project does not need consider project and leakage emissions.

Hence,

$$ER_y = BE_y - PE_y - LE_y$$

$$= 70,521 \text{ tCO}_2\text{e}$$

Emission reductions have been calculated in accordance with the applied methodology ACM0002, version 20 /06/, and VCS JPD&MR /07/. The PP has used monitored data and ex ante fixed data including default values as mandated/permitted by the applied methodology. The values used for calculation of GHG emission reductions have been thoroughly checked by the verification team and was found appropriate and correct.

4.4 Quality of Evidence to Determine Reductions and Removals

EPL verification team confirms that all the emission sources within the project boundary have been considered appropriately. Monitoring of all parameters during the monitoring period is followed as per registered monitoring plan. Below table describes the data parameters relevant to the monitoring plan:

Data parameters fixed ex-ante and available at validation are given below:

Data Parameters	Source of Data	Reported Value for the project period	Assessment/Observation
Operating margin CO ₂ emission factor in year y ($EF_{grid,OM,y}$)	Data based on registered joint PD and MR /07/, registered joint validation and verification report /08/	0.9568 tCO ₂ /MWh	The $EF_{grid,OM,y}$ was calculated and sourced from baseline CO ₂ Emission database, “Tool to calculate the emission factor for an electricity system, version 07.0” as 3-year generation weighted average using data for the years 2017-2018, 2018-2019 & 2019-2020. The data are obtained from “CO ₂ Baseline Database for Indian Power Sector”, published by the Central Authority, Electricity Ministry of Power, Government of India. This is consistent in the registered joint PD and MR /07/.

Build margin CO ₂ emission factor in year y ($EF_{grid,BM,y}$)	Data based on registered joint PD and MR /07/, joint validation and verification report /08/	0.8682 tCO ₂ /MWh	The $EF_{grid,BM,y}$ was calculated as per “Tool to calculate the emission factor for an electricity system, version 07.0”. The data is obtained from “CO2 Baseline Database for Indian Power Sector”, published by the Central Electricity Authority, Ministry of Power, Government of India. The value is calculated for the year 2019-2020. This is consistent in the registered JPD and MR /07/.
Combined margin CO ₂ emission factor in year y ($EF_{grid,CM,y}$) tCO ₂ e/MWh	Data based on registered joint PD and MR/07/, joint validation and verification report /08/	0.9346 tCO ₂ /MWh	The $EF_{grid,CM,y}$ was calculated based on 75% of OM and 25% of BM values approach as directed by ‘Tool to calculate the emission factor for an electricity system’, version 07.0”. This is consistent in the registered joint PD and MR /07/.

Data Parameters Monitored:

Data/Parameter	Assessment
Data Unit	EGPJ,y; MWh/year
Description	Quantity of net electricity generation that is produced and fed into the grid as a result of the implementation of the project activity in year y.

Source of data to be used	Joint Meter Reading Report/Energy generation statement issued by Tamil Nadu Generation and Distribution Corporation (TNGDCL) Limited for each WTG. TNGDCL issues this report / statement based on the generation recorded by meters located near each WTG
Value of monitored parameter for the monitoring parameter	75,456.27 MWh during the monitoring period. Each WEGs are connected to a 33kV outgoing feeder and each feeder has a main meter and check meter. /17//18/. Monthly net generation value is further crosschecked from the bill of supply/invoice raised by PP and confirm to be consistent /18/. To confirm the accuracy of the monitored value, the VVB cross-checked the generation statement issued by TNGDCL, in which the service numbers of the turbines are provided. These service numbers were further verified against the bills of supply, where the service number and the corresponding turbine are clearly identified as the HTSC number. The turbine number is also referenced in the calibration certificates, which clearly state the main meter and check meter serial numbers for each WTG. Based on this review, the VVB confirms that the value monitored during the monitoring period has been correctly addressed.
Accuracy of the monitoring equipment	The main energy meter and check meter is of accuracy class of 0.2s which is consistent with registered joint VCS-PD and MR. /2/. The accuracy of the meters is as per industry standard.
Measuring /Reading/Recording Frequency	Continuous monitoring and aggregated monthly basis.
Calculation method (If applicable)	Not Applicable

Calibration	
Calibration frequency/interval Is the calibration interval in line with the monitoring plan of the PD?	The meter is approved, tested & sealed by the state utility. The meter is in custody of state utility. As per registered PD/monitoring plan, the calibration frequency of energy meters is at least once in every five years /19//22/. Therefore, the same has been followed in the monitoring plan.

Does the calibration cover the monitoring period? Has the calibration frequency been respected?	The monitoring period is from 01 January 2024 to 31 December 2024. The calibration details of energy meters are given below in the Appendix:02 The latest calibration of the meters for each WTG was carried out in 2023 and remains valid until 2028, in line with the five year calibration frequency specified in the registered JPD and MR. The VVB cross-checked the latest calibration dates of the main and check meters for all 15 WTGs against the corresponding calibration certificates provided by the PP. Based on the review of these documents, the VVB confirms that the required calibration frequency has been duly respected.
Calibration Certificate	The Meters are calibrated by Measurematic India /19/. The calibration details of the meters are given below in Appendix;02. The calibration Certificate provided by PP is reviewed by PP and therefore it is confirmed that no calibration gap during this monitoring period.
Whether Calibration done by an accredited person or institution.	Both the Main meters and check meters of all the 30 WTGs are calibrated by Measurematic India /19/ a NABL-accredited calibration laboratory in Tirunelveli, Tamil Nadu, specializing in testing and calibrating electrical energy meters

During verification, copies of the Joint Meter Reading Report/Energy generation statement issued by Tamil Nadu Generation and Distribution Corporation Limited (TNGDCL)/electricity share certificates were cross-checked against the values applied in the ER calculations. The verification team confirmed that the values used in the ER sheet are consistent with those issued by the state electricity authority and are therefore deemed correct. Based on the above process, the quality and accuracy of the data have been ensured for this verification.

All records needed for monitoring are archived in line with the requirements of the registered monitoring plan. No significant, lack of evidence and missing data were detected during verification. Hence, the verification team confirms that the monitoring system ensures required quality of the monitoring system to ensure the quality of the monitored data. All internal data are subjected to QA/QC measures.

Calibrated energy meters are in use /19/. Monthly generation data/Credit note is approved by Tamil Nadu Generation and Distribution Corporation Limited (TNGDCL) /17/ and accordingly invoices are raised by project proponent /18/. The net export of electricity is directly taken from bill of supply and credit note approved by TNGDCL /17/.

Therefore, EPL is of the opinion that this method of calculation of emission reductions is accurate and results in conservative estimation of emission reduction and is line with the applicable VCS requirements.

4.5 Non-Permanence Risk Analysis

There is no non-permanence risk rating determined by the project proponent.

5 VERIFICATION OPINION

5.1 Verification Summary

EPL has performed verification of the emission reductions reported for the project activity with regard to the relevant requirements for VCS activities. The project participants of the project is responsible for:

- the preparation of greenhouses gas emissions data and the reported greenhouse gas emission reductions from the project on the basis set out in the monitoring plan contained in the registered project design document.
- 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 in line with applied methodology and VCS.

It is the responsibility of EPL to express an independent verification opinion about the project's conformity with the requirements of VCS Standard version 4.7 /04/ and GHG program applied on the reported greenhouse gas emission reductions from the project. Based on documented evidence and corroborated by onsite assessment, EPL can confirm that:

- the project has been implemented and operated as per the registered joint Project Description and MR /07/;
- the monitoring report /01/ and other supporting documents provided are complete and verifiable and in accordance with the applicable VCS Standard version 4.7 /04/ requirements;

- the monitoring is in place as per the applied baseline and monitoring methodology /06/.
- the monitoring plan in the MR is as per registered joint PD and MR /07/ complying with the applied baseline and monitoring methodology /08/.

5.2 Verification Conclusion

It is EPL's opinion that the GHG emission reduction stated in the monitoring report Version 1.2 of 24-December-2025 for the "Grid Connected Wind Energy Project in Tamil Nadu (VCS 911)" for the period 01-January-2024 to 31-December-2024 and corresponding emission reduction calculation sheet (version 1.1 of date 02-December-2025) are fairly stated. The GHG emission reductions are calculated on the basis of approved methodology (ACM0002- Grid-connected electricity generation from renewable sources, Version-20) and the monitoring plan included in the registered JPD & MR, version 03 of 22-August-2022. Hence, EPL hereby confirm that the verification is done in line with criteria of VCS. EPL is able to certify that the emission reduction from the project during the monitoring period is as shown below:

Verification period: From 01-January-2024 to 31-December-2024

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

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Reduction VCUs (tCO ₂ e)	Removal VCUs (tCO ₂ e)	Total VCUs (tCO ₂ e)
01-Jan-2024 to 31-Dec-2024	70,521	0	0	70,521	0	70,521
Total	70,521	0	0	70,521	0	70,521

5.3 Ex-ante vs Ex-post ERR Comparison

Vintage period	Ex-ante estimated reductions/removals	Achieved reductions/removals	Percent difference	Explanation for the difference
01-Jan-2024 to 31-Dec-2024	1,12,763	70,521	-37.48%	The generation of electricity from wind highly rely on the wind pattern and wind velocity, therefore a
Total	1,12,763	70,521	-37.48%	

				difference in ex ante estimation and actual achieved emissions is possibly observed. The change is beyond PPs control. Moreover, the VVB noted, the achieved PLF during the MP is around 17.40% whereas, the breakeven PLF to reach benchmark as part of additionality assessment is 27.82% which is not reached and hence the project is still additional. Additionally, the estimated emission reduction, which does not affect the additionality of the project. Therefore, the difference can be accepted.
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APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION

<i>Section</i>	<i>Information</i>	<i>Justification</i>	<i>Assessment method and conclusion</i>
NA	NA	NA	NA

APPENDIX 2: CALIBRATION DETAILS

HTSC No.	Meter Details	Meter Serial Number	Previous Calibration Date	Latest Calibration Date	Valid Till	Accuracy Class
T90	Main Meter	HPL624813	23-Feb-17	22-Feb-2023	21-Feb-2028	0.2S
	Check Meter	HPL624819	22-Feb-17	22-Feb-2023	21-Feb-2028	0.2S
T91	Main Meter	HPL624812	25-Feb-17	22-Feb-2023	21-Feb-2028	0.2S
	Check Meter	HPL624817	25-Feb-17	22-Feb-2023	21-Feb-2028	0.2S
T92	Main Meter	HPL624972	24-Feb-17	21-Feb-2023	20-Feb-2028	0.2S
	Check Meter	HPL624976	24-Feb-17	21-Feb-2023	20-Feb-2028	0.2S
T93	Main Meter	HPL624972	24-Feb-17	21-Feb-2023	20-Feb-2028	0.2S
	Check Meter	HPL624976	24-Feb-17	21-Feb-2023	20-Feb-2028	0.2S
T94	Main Meter	HPL624971	24-Feb-17	21-Feb-2023	20-Feb-2028	0.2S
	Check Meter	HPL624975	24-Feb-17	21-Feb-2023	20-Feb-2028	0.2S
T95	Main Meter	HPL624973	25-Feb-17	21-Feb-2023	20-Feb-2028	0.2S
	Check Meter	HPL624977	25-Feb-17	21-Feb-2023	20-Feb-2028	0.2S
T96	Main Meter	HPL624979	22-Feb-17	21-Feb-2023	20-Feb-2028	0.2S
	Check Meter	HPL624980	22-Feb-17	21-Feb-2023	20-Feb-2028	0.2S
T97	Main Meter	HPL624820	22-Feb-17	22-Feb-2023	21-Feb-2028	0.2S
	Check Meter	HPL624974	22-Feb-17	22-Feb-2023	21-Feb-2028	0.2S
T98	Main Meter	HPL625141	23-Mar-17	21-Feb-2023	20-Feb-2028	0.2S
	Check Meter	HPL625146	23-Mar-17	21-Feb-2023	20-Feb-2028	0.2S
T99	Main Meter	HPL625144	24-Mar-17	21-Feb-2023	20-Feb-2028	0.2S
	Check Meter	HPL625150	24-Mar-17	21-Feb-2023	20-Feb-2028	0.2S
T100	Main Meter	GENUS4322544	29-May-17	21-Feb-2023	20-Feb-2028	0.2S
	Check Meter	HPL 3033738	08-Dec-17	21-Feb-2023	20-Feb-2028	0.2S
T101	Main Meter	GENUS4321972	30-May-17	25-Jan-2023	24-Jan-2028	0.2S

	Check Meter	HPL 3033737	08-Dec-17	25-Jan-2023	24-Jan-2028	0.2S
T102	Main Meter	HPL625145	24-Mar-17	20-Feb-2023	19-Feb-2028	0.2S
	Check Meter	HPL625149	24-Mar-17	20-Feb-2023	19-Feb-2028	0.2S
T103	Main Meter	23003966	05-Mar-17	10-Apr-2023	09-Apr-2028	0.2S
	Check Meter	23003991	05-Mar-17	10-Apr-2023	09-Apr-2028	0.2S
T104	Main Meter	HT2180069	30-May-17	25-Jan-2023	24-Jan-2028	0.2S
	Check Meter	HPL 3033733	08-Dec-17	25-Jan-2023	24-Jan-2028	0.2S
T-105	Main Meter	HPL624853	22-Mar-17	25-Jan-2023	24-Jan-2028	0.2S
	Check Meter	HPL624860	22-Mar-17	25-Jan-2023	24-Jan-2028	0.2S
T-106	Main Meter	HPL624856	22-Mar-17	25-Jan-2023	24-Jan-2028	0.2S
	Check Meter	HPL624859	27-Feb-17	20-Feb-2023	19-Feb-2028	0.2S
T-107	Main Meter	HPL625142	22-Mar-17	20-Feb-2023	19-Feb-2028	0.2S
	Check Meter	HPL625148	23-Mar-17	20-Feb-2023	19-Feb-2028	0.2S
T-108	Main Meter	HPL625143	23-Mar-17	20-Feb-2023	19-Feb-2028	0.2S
	Check Meter	HPL625147	23-Mar-17	20-Feb-2023	19-Feb-2028	0.2S
T-109	Main Meter	HT2180068	27-Feb-17	20-Feb-2023	19-Feb-2028	0.2S
	Check Meter	HPL624855	27-Feb-17	20-Feb-2023	19-Feb-2028	0.2S
T-113	Main Meter	HPL624811	21-Feb-17	22-Feb-2023	21-Feb-2028	0.2S
	Check Meter	HPL624816	21-Feb-17	20-Feb-2023	19-Feb-2028	0.2S
T-114	Main Meter	HPL624815	22-Feb-17	21-Feb-2023	20-Feb-2028	0.2S
	Check Meter	HPL624818	21-Feb-17	21-Feb-2023	20-Feb-2028	0.2S
T-115	Main Meter	HPL625081	23-Feb-17	22-Feb-2023	21-Feb-2028	0.2S
	Check Meter	HPL625089	23-Feb-17	22-Feb-2023	21-Feb-2028	0.2S
T-116	Main Meter	5840071	29-May-17	25-Jan-2023	24-Jan-2028	0.2S
	Check Meter	HPL 3033735	08-Dec-17	25-Jan-2023	24-Jan-2028	0.2S
T-117	Main Meter	HPL624741	25-Feb-17	25-Jan-2023	24-Jan-2028	0.2S
	Check Meter	HPL624747	25-Feb-17	25-Jan-2023	24-Jan-2028	0.2S

T-118	Main Meter	HPL624857	27-Feb-17	20-Feb-2023	19-Feb-2028	0.2S
	Check Meter	HPL624858	27-Feb-17	20-Feb-2023	19-Feb-2028	0.2S
T-119	Main Meter	HPL624743	25-Feb-17	20-Feb-2023	19-Feb-2028	0.2S
	Check Meter	HPL624745	25-Feb-17	20-Feb-2023	19-Feb-2028	0.2S
T-120	Main Meter	HPL624748	27-Feb-17	25-Jan-2023	24-Jan-2028	0.2S
	Check Meter	HPL624750	25-Feb-17	25-Jan-2023	24-Jan-2028	0.2S
T-121	Main Meter	3033734	29-May-17	25-Jan-2023	24-Jan-2028	0.2S
	Check Meter	GENUS 4322548	27-Feb-17	25-Jan-2023	24-Jan-2028	0.2S
T-122	Main Meter	HT180300	30-May-17	25-Jan-2023	24-Jan-2028	0.2S
	Check Meter	HPL 3033748	08-Dec-17	25-Jan-2023	24-Jan-2028	0.2S

APPENDIX 3: DETAILS OF DATA AND PARAMETER CHECKED FOR RELEVANT WTGS

Sr. No.	Loc No.	Distri ct	HTSC No.	DOC	Longitude (E)	Latitude (N)	Following are the parameters checked.
1	35	Theni	WEG T 117	02-Jul-2010	77°33'53.78"	9°57'02.06"	During the remote audit VVB Crosschecked the Following documents for all the WTGs related to parameter Quantity of net electricity supplied to the grid: a. Generation statement /JMR b. Invoice c. Power Purchase Agreement
2	1131	Theni	WEG T 100	25-Jun-2010	77°34'20.08"	9°56'30.83"	
3	526	Theni	WEG T 95	25-Jun-2010	77°35'02.04"	9°57'07.75"	
4	63	Theni	WEG T 97	25-Jun-2010	77°35'26.08"	9°56'46.16"	
5	1050	Theni	WEG T 103	25-Jun-2010	77°34'14.52"	9°57'20.06"	
6	1422	Theni	WEG T 106	25-Jun-2010	77°33'04.40"	9°59'00.59"	
7	1202	Theni	WEG T 91	25-Jun-2010	77°34'05.23"	9°55'46.90"	
8	763	Theni	WEG T 120	02-Jul-2010	77°33'40.54"	9°58'45.28"	
9	1064	Theni	WEG T 102	25-Jun-2010	77°34'34.83"	9°56'58.04"	
10	177	Theni	WEG T 108	25-Jun-2010	77°33'20.37"	9°57'39.66"	
11	26	Theni	WEG T 122	02-Jul-2010	77°35'19.41"	9°58'53.99"	
12	781	Theni	WEG T 104	25-Jun-2010	77°34'06.37"	9°58'33.47"	
13	64	Theni	WEG T 118	02-Jul-2010	77°33'41.62"	9°56'30.64"	
14	185	Theni	WEG T 119	02-Jul-2010	77°33'00.32"	9°57'56.24"	
15	645	Theni	WEG T 101	25-Jun-2010	77°34'59.71"	9°58'14.94"	
16	1087	Theni	WEG T 116	02-Jul-2010	77°34'11.23"	9°56'45.05"	
17	1143	Theni	WEG T 99	25-Jun-2010	77°34'28.19"	9°56'19.93"	
18	488	Theni	WEG T 92	25-Jun-2010	77°34'40.75"	9°56'43.03"	
19	473	Theni	WEG T 93	25-Jun-2010	77°34'49.98"	9°56'32.52"	
20	293	Theni	WEG T 114	02-Jul-2010	77°35'06.63"	9°56'50.57"	
21	274	Theni	WEG T 115	02-Jul-2010	77°35'24.86"	9°57'01.23"	
22	542	Theni	WEG T 98	25-Jun-2010	77°34'53.27"	9°57'24.12"	

Sr. No.	Loc No.	Distri ct	HTSC No.	DOC	Longitude (E)	Latitude (N)	Following are the parameters checked.
23	443	Theni	WEG T 94	25-Jun-2010	77°34'59.07"	9°56'20.61"	
24	694	Theni	WEG T 121	02-Jul-2010	77°34'53.77"	9°58'36.03"	
25	1194	Theni	WEG T 113	02-Jul-2010	77°34'03.96"	9°56'04.90"	
26	197	Theni	WEG T 96	25-Jun-2010	77°35'29.19"	9°57'27.12"	
27	292	Theni	WEG T 109	25-Jun-2010	77°32'53.88"	9°57'21.68"	
28	1165	Theni	WEG T 90	25-Jun-2010	77°34'23.87"	9°55'55.31"	
29	1149	Theni	WEG T 105	25-Jun-2010	77°33'35.52"	9°59'27.51"	
30	195	Theni	WEG T 107	25-Jun-2010	77°32'41.36"	9°57'57.56"	

APPENDIX 4: 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
EPL	Eco-Lance Private Limited
ER	Emission Reductions
FAR	Forward Action Request
GHG(s)	Greenhouse gas(es)
GWP	Global Warming Potential
IPCC	Intergovernmental Panel on Climate Change
JPD & MR	Joint Project Description and Monitoring Report
LoA	Letter of Approval
MoV	Means of Verification
MWh	Mega Watt Hour
MR	Monitoring Report
NGO	Non-governmental Organization
ODA	Official Development Assistance
PDD	Project Design Document

VVB	Validation Verification Body
MM	Main Meter
CM	Check Meter
SM	Standby Meter
SECI	Solar Energy Corporation of India
TNGDCL	Tamil Nadu Generation Distribution and Corporation Limited

APPENDIX 5: DOCUMENT REVIEW

Code	Document's Name
/01/	Monitoring Report of the project: “Grid Connected Wind Power Project in Tamil Nadu” VCS 911 Version 1.0: 07-11-2025 Version 1.2: 24-12-2025
/02/	Emission Reduction Calculation Spreadsheet for the project: “Grid Connected Wind Power Project in Tamil Nadu” VCS 911 Version 1.0: 07-11-2025 Version 1.1: 02-12-2025
/03/	VCS: VCS Program Guide, version 4.4 of 29-August-2023
/04/	VCS: VCS Standard, version 4.7
/05/	VCS: VCS Monitoring Report Template, version 4.4
/06/	CDM Executive Board: ACM0002: Grid-connected electricity generation from renewable sources (Version 20) TOOL 01: Tool for the demonstration and assessment of additionality, version 6.0 TOOL 07: To calculate the emission factor for an electricity system, version 7.0
/07/	Registered joint project design document and monitoring report for: “Grid Connected Wind Power Project in Tamil Nadu” VCS 911 Version 03: Dated: 22-08-2022
/08/	Joint Validation & verification report for: Grid Connected Wind Power Project in Tamil Nadu” VCS 909 Version 2.0: Dated: 23-08-2022
/09/	UNFCCC website for project activities and programme of activities https://cdm.unfccc.int/Projects/projsearch.html
/10/	Gold Standard Registry: https://registry.goldstandard.org/projects?q=&page=1
/11/	VERRA registry for VCS Projects: https://registry.verra.org/app/search/VCS
/12/	VCS: VCS Guidance-Validation and Verification Manual, Version 3.2
/13/	Project link in VERRA: https://registry.verra.org/app/projectDetail/VCS/911
/14/	Ministry of Corporate Affairs, Govt. of India: Certificate of Incorporation pursuant to change of name from CLP Wind Firms (India) Private Limited to Apraava Renewable Energy Private Limited, dated 31/12/2021

/15/	Apraava Energy: https://www.apraava.com/sustainability/environment
/16/	Ministry of Labour & Employment: https://labour.gov.in/labour-law-reforms
/17/	JMR: Generation Statement issued by Tamil Nadu Generation and Distribution Corporation Limited.
/18/	Invoice: Monthly invoices raised by AREPL to TNEB
/19/	Calibration Reprts: Calibration Performed by Measurematic India for all the 30 WTGs.
/20/	APRAAVA Energy: HR Policy: https://www.apraava.com/getmedia/c5d64657-fa1d-4fad-a803-a8ca9727c2fa/Human-Rights-Policy.pdf
/21/	Central Electricity Authority, Government of India Ministry of Power CEA database
/22/	Central Electricity Authority, Government of India Ministry of Power CEA (Installation and Operation of Meters) Regulations Notified on 17/03/2006
/23/	APRAAVA Energy: Grievance Register
/24/	APRAAVA Energy: Prevention of sexual harassment policy: https://www.apraava.com/getmedia/b485f4e1-aaf3-49ae-9864-ea38aefbb18e/Handbook-on-Prevention-of-Sexual-Harassment-at-Workplace-Oct-2023.pdf
/25/	Comissioning Certificates: Theni-I
/26/	Previous Verification Report: EcoLance Private Limited, Version:2.0 of 29-November-2024.
/27/	GCC websites: https://globalcarboncouncil.com/
/28/	CERCARBONO website: https://www.cercarbono.com/
/29/	CDM: Validation and Verification standard https://cdm.unfccc.int/sunsetcms/storage/contents/stored-file-20170502114945162/reg_stan06.pdf

APPENDIX 6: CLARIFICATION REQUESTS, CORRECTIVE ACTION REQUEST AND FORWARD ACTION REQUEST

Table 1. Remaining FAR from Previous verification and/or validation

FAR ID	00	Section no.		Date:DD/MM/YYYY
Description of FAR				
Not Applicable				
Project participant response				Date:DD/MM/YYYY
Documentation provided by project participant				
VVB's assessment				Date:DD/MM/YYYY

Table 2. CL from this verification

CL ID	01	Section no.		Date:09-12-2025
Description of CL				
In the ER sheet, the export and import data for WTG 90 for the month of February does not align with the generation statement provided. The PP is requested to clarify this discrepancy.				
Project participant response (1st round)				Date:15/12/2025
PP has revised export and import values of February 2024 in ER sheet version 1.1.				
Documentation provided by project participant				
ER version 1.1				
VVB's assessment(1st round)				Date:16/12/2025
VVB reviewed the revised excel sheet and found that values of export and imports are corrected.				

CL ID	02	Section no.		Date:09-12-2025
Description of CL				
Please clarify how training contributes to quality of employment under SDG 8				
Project participant response (1st round)				Date:15/12/2025
Training contributes to the quality of employment under SDG 8 by enhancing workers' skills, productivity and adaptability. It also promotes safer working conditions through awareness of health, safety, and labour rights. Overall, training empowers employees, improves job satisfaction, and strengthens long-term career growth, thereby advancing the goals of decent work and sustainable economic development.				
Documentation provided by project participant				
Monitoring report version 1.1				
VVB's assessment (1st round)				Date:16/12/2025
The training provided and the resulting contributions have led to improved employee skills, safer working conditions, and enhanced job satisfaction. Accordingly, the PP's response regarding the quality of employment under SDG 8 is found to be appropriate and acceptable.				

Table 3. CAR from this verification

CAR ID	01	Section no.		Date:09/12/2025
Description of CAR				
It is noted the achieved emission reductions are 37.48% lower than estimated emission reductions. PP is requested to provide a comparison of PLF over the monitoring periods and justify if the increase PLF has any impact on additionality of the project.				
Project participant response (1st round)				Date:15/12/2025
As per validation report and registered VCS PD, the PLF of 27.82% was considered during investment analysis. The project IRR at PLF of 27.82% was 9.79%. During the current monitoring period the achieved PLF is 17.40% which is well below the PLF considered during investment analysis. Hence, there is no impact on additionality of the project. The decrease in PLF is mainly due to low availability of wind. Availability of wind is a natural phenomenon which is beyond the control of project participant.				
Documentation provided by project participant				
Monitoring report version 1.1				

VVB's assessment(1st round)	Date: 16/12/2025
VVB found that during the current monitoring period the PLF achieved is 17.40% which is lesser than the project IRR at PLF 27.82%. from this it can be seen the it is well below the PLF considered. Hence it can found that there is no impact on additionality.	

CAR ID	02	Section no.		Date:09/12/2025
Description of CAR				
PP shall confirm that the GHG Emission reductions or removals generated by the project activity will not be used for compliance with an emission trading program or to meet binding limits on GHG Emissions. Relevant supporting evidence shall be provided.				
Project participant response (1st round)				Date:15/12/2025
PP has submitted no double counting declaration stating that that the GHG Emission reductions or removals generated by the project activity will not be used for compliance with an emission trading program or to meet binding limits on GHG Emissions.				
Documentation provided by project participant				
No double counting declaration.				
VVB's assessment (1st round)				Date: 15/12/2025
PP has provided a declaration on double counting, which was reviewed by VVB. Based on the review, it is confirmed that the GHG emission reductions generated by the project activity will not be used for compliance under any emission trading program.				

APPENDIX 7: COMPETENCY CERTIFICATES



Certificate of Appointment

<< BIDYUT PAVAN BAISHYA >>			
The qualification and appointment are done following the requirements of ECOLANCE PRIVATE LIMITED (EPL/PR/S)			
Standard/ Scheme			
☒ VCS	☐ CCBS	☒ ISO 14001	☐ ISO 9001
☒ ISO 14001	☐ Social Carbon	☐ Plan Vito	☐ Plastic Standard
☒ CarbonFootprint	☐ ISO 14064-1	☒ A 6.4	☐ ICR
☐ BioCarbon	☒ JOM	☐ Reverse	☒ Others (SOG 5, 7, 13)
Role			
☒ Validator/Verifier	☐ Team Leader	☐ Technical Reviewer	☐ Technical Expert
☐ Financial Expert	☐ Trainee	☒ Local Expert (India)	☐ GVO Verifier (Applicable to 14064-1:2018)
Sectoral Scopes (All)			
☒ Energy Industries (Renewable/Non-Renewable)			
☒ Energy Demand			
☐ Manufacturing Industries			
☐ Chemical Industry			
☐ Transport			
☐ Solvents Use			
☐ Waste Handling and Disposal			
☐ Afforestation & Reforestation			
☐ Forestry and Other Land Use (Applicable to 14064-1:2018)			
☐ Agriculture			
☐ Livestock and Manure (Applicable to Vema)			
☐ General (Applicable to 14064-1:2018)			

EPL/PR/S ECOLANCE PRIVATE LIMITED Version 3 20-05-2025



Certificate of Appointment

Technical Areas (Applicable to A6.4)	
☐ 1.1 Thermal Energy Generation	
☒ 1.2 Renewables	
☒ 2.1 Energy Demand	
☐ 4.1 Cement and Lime Production	
☐ 5.1 Chemical Industry	
☐ 7.1 Transport	
☐ 12.1 Chemical Industry	
☐ 13.1 Solid waste and waste water	
☐ 13.2 Manure	
☐ 14.1 Afforestation & Reforestation	
☐ 15.1 Agriculture	

Certificate No.	EPL/CR/98/2
Date	01/11/2025
Validity	31/10/2026

Authorized by	Balika Manon
Designation	Director

EPL/PR/S ECOLANCE PRIVATE LIMITED Version 3 20-05-2025



Certificate of Appointment

<< ESWAR MURTY >>			
The qualification and appointment are done following the requirements of ECOLANCE PRIVATE LIMITED (EPL/PR/S)			
Standard/ Scheme			
☒ VCS	☐ CCB	☒ ISO 14001	☒ ISO 9001
☒ ISO 14064-1	☐ Social Carbon	☐ Plan Vivo	☐ Plastic Standard
☐ BioCarbon	☒ ISO 14064-1	☒ A 6.4	☒ ICB
☐ BioCarbon	☒ JCM	☐ Reverse	☐ Others (SDG 7, 9, 11, 12, 13)
Role			
☒ Validator/Verifier	☒ Team Leader	☒ Technical Reviewer	☒ Technical Expert
☐ Financial Expert	☐ Trainee	☒ Local Expert (India, Indonesia)	☒ GHG Verifier (Applicable to 14064-1: 2018)
Sectional Scopes (All)			
☒ Energy Industries (Renewable/Non-Renewable)			
☒ Energy Demand			
☒ Manufacturing Industries:			
☐ Chemical Industry			
☐ Transport			
☐ Solvents Use			
☒ Waste Handling and Disposal			
☐ Afforestation & Reforestation			
☐ Forestry and Other Land Use [Applicable to 14064-1: 2018]			
☐ Agriculture			
☐ Livestock and Manure [Applicable to Verra]			
☒ General [Applicable to 14064-1: 2018]			

BPL/PR/S

ECOLANCE PRIVATE LIMITED

Version 3

20-05-2025



Certificate of Appointment

Technical Areas (Applicable to A6.4)	
☒ 1.1 Thermal Energy Generation	
☒ 1.2 Renewables	
☒ 3.1 Energy Demand	
☒ 4.1 Cement and Lime Production	
☐ 5.1 Chemical Industry	
☐ 7.1 Transport	
☐ 12.1 Chemical Industry	
☒ 13.1 Solid waste and waste water	
☒ 13.2 Manure	
☐ 14.1 Afforestation & Reforestation	
☐ 15.1 Agriculture	

Certificate No.	EPL/CR/IM/4
Date	30/01/2016
Validity	09/01/2027

Authorized by	Rakha Menon
Designation	Director
	

BPL/PR/S

ECOLANCE PRIVATE LIMITED

Version 3

20-05-2025



Certificate of Appointment

<< BISWAJIT LAHON >>

The qualification and appointment are done following the requirements of
ECOLANCE PRIVATE LIMITED (EPL/PR/6)

Standard/Scheme			
☒ VCS	☐ CCBS	☐ GS4GG	☐ GCC
☐ ISO 14001	☐ Social Carbon	☐ Plan Vite	☐ Plastic Standard
☐ CarCarbon	☐ ISO 14064-1	☐ A 6.4	☐ ICE
☐ BioCarbon	☐ JCM	☐ Reverse	☐ Others (SDG 3,4,5,7,8,13)

Role			
☒ Validator/Verifier	☐ Team Leader	☐ Technical Reviewer	☐ Technical Expert
☐ Financial Expert	☐ Trainee	☐ Local Expert (India, Nepal, Kenya)	☐ Lead Verifier (Applicable to 34094-1:2018)

Sectoral Scopes (All)	
☒ Energy Industries (Renewable/Non-Renewable)	
☐ Energy Demand	
☐ Manufacturing Industries	
☐ Chemical Industry	
☐ Transport	
☐ Solvents Use	
☐ Waste Handling and Disposal	
☐ Afforestation & Reforestation	
☐ Forestry and Other Land Use (Applicable to 34064-1:2018)	
☐ Agriculture, Forestry and Other Land Use (Verra)	
☐ Livestock and Manure (Applicable to Verra)	
☒ General (Applicable to 34064-1:2018)	

EPL/PR/6 ECOLANCE PRIVATE LIMITED Version 3 20-05-2025



Certificate of Appointment

Technical Areas (Applicable to A6-4)	
☐ 1.1 Thermal Energy Generation	
☒ 1.2 Renewables	
☐ 2.1 Energy Demand	
☐ 4.1 Cement and Lime Production	
☐ 5.1 Chemical Industry	
☐ 7.1 Transport	
☐ 12.1 Chemical Industry	
☐ 13.1 Solid waste and waste water	
☐ 13.2 Manure	
☐ 14.1 Afforestation & Reforestation	
☐ 15.1 Agriculture	

Certificate No	EPL/CB/BL/4
Date	10/01/2026
Validity	09/01/2027

Authorized by	Rakha Menon
Designation	Director

EPL/PR/6 ECOLANCE PRIVATE LIMITED Version 3 20-05-2025