GLOBAL CARBON COUNCIL

Driving Climate Actions

Project Verification Report

V3.1 - 2020

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CONTENTS

COVER PAGE Project Verification Report Form (PVR)	
BASIC INFORMATION	
Name of approved GCC Project Verifier / Reference No. (also provide weblink of approved GCC Certificate)	Carbon Check (India) Private Limited. /GCCV004/01 http://globalcarboncouncil.com/wp-content/uploads/2021/10/carbon-check-india-private-limited-ccipl.pdf
Type of Accreditation	☐ Individual Track[1] ☒ CDM Accreditation E-0052 Valid from 28/03/2019 until 01/06/2024 https://cdm.unfccc.int/DOE/list/DOE.html?entityCode=E-0052 ☒ ISO 14065 Accreditation https://nabcb.qci.org.in/wp-content/uploads/2023/06/004.html Valid from 28/06/2021 until 27/06/2024
Approved GCC Scopes and GHG Sectoral scopes for Project Verification	**GCC Scope** • Green House Gas (GHG# - ACC) • Environmental No-harm (E+) • Social No-harm (S+) • Sustainable Development Goals (SDG+) **GHG Sectoral Scope** • Energy (renewable/non-renewable sources)
Validity of GCC approval of Verifier	12/01/2021 to 12/01/2023
Title, completion date, and Version number of the PSF to which this report applies	Sandla 74.4MW bundled Wind Power project at Andhra Pradesh, India Version 1.1, Dated 10/10/2023
Title of the project activity	Sandla 74.4MW bundled Wind Power project at Andhra Pradesh, India
Project submission reference no. (as provided by GCC Program during GSC)	S00617

[1] **Note:** GCC Verifier under Individual tack is not eligible to conduct verifications for the GCC project that intends to supply carbon credits (ACCs) for CORSIA requirements.

Eligible GCC Project Type[2] as per the Project Standard (Tick applicable project type)	☒ **Type A:** ☐ Type A1 ☒ Type A2 ☒ Sub-Type 1 ☐ Sub-Type 2 ☐ Sub-Type 3 ☐ Sub-Type 4 ☐ **Type B – De-registered CDM Projects:** ☐ Type B1 ☐ Type[3] B2
Date of completion of Local stakeholder consultation	LSC dates for the 2 Project Activities forming the bundle are as follows: Project Activity: Poly Solar Parks Private Limited — LSC Completion Date: 28/04/2022 Project Activity: Sandla Wind Power Project Private Limited — LSC Completion Date: 07/02/2022
Date of completion and period of Global stakeholder consultation. Have the GSC comments been verified. Provide web-link.	21/11/2022 to 05/12/2022 No comments were received during GSC. https://www.globalcarboncouncil.com/global-stakeholders-consultation.html
Name of Entity requesting verification service (can be Project Owners themselves or any Entity having authorization of Project Owners)	M/s Sandla Wind Project Private Limited Greenko Energies Private Limited
Contact details of the representative of the Entity, requesting verification service (Focal Point assigned for all communications)	M. Murali Krishnam Raju muraliraju.m@greenkogroup.com Greenko Energies Private Limited
Country where project is located	India

[2] Project Types defined in Project Standard and Program Definitions on GCC website.

[3] GCC Project Verifier shall conduct Project Verification for all project types except B_2.

GPS coordinates of the Project site(s)	Please refer to section D.2 of this report of co-ordinates for both project activities
Applied methodologies (approved methodologies of GCC or CDM can be used)	GCCM001 - Methodology for Renewable Energy Generation Projects Supplying Electricity to Grid or Captive Consumers (Version 3.0 - 2022)
GHG Sectoral scopes linked to the applied methodologies	GHG-SS 1: Energy (renewable/non-renewable sources)
Project Verification Criteria: Mandatory requirements to be assessed	☒ ISO 14064-2, ISO 14064-3 ☒ GCC Rules and Requirements ☒ Applicable Approved Methodology ☒ Applicable Legal requirements /rules of host country ☒ National Sustainable Development Criteria (if any) ☒ Eligibility of the Project Type ☒ Start date of the Project activity ☒ Meet applicability conditions in the applied methodology ☒ Credible Baseline ☒ Additionality ☒ Emission Reduction calculations ☒ Monitoring Plan ☒ No GHG Double Counting ☒ Local Stakeholder Consultation Process ☒ Global Stakeholder Consultation Process ☒ United Nations Sustainable Development Goals (Goal No 13- Climate Change) ☒ Others - CORSIA requirements
Project Verification Criteria: Optional requirements to be assessed	☒ Environmental Safeguards Standard and do-no-harm criteria ☒ Social Safeguards Standard do-no-harm criteria ☒ United Nations Sustainable Development Goals (in additional to SDG 13) ☒ CORSIA requirements
Project Verifier's Confirmation: The *GCC Project Verifier* has verified the GCC project activity and therefore confirms the following:	The GCC Project Verifier, Carbon Check (India) Private Limited, certifies the following with respect to the GCC Project Activity "Sandla 74.4MW bundled Wind Power project at Andhra Pradesh, India" ☒ The Project Owner has correctly described the Project Activity in the Project Submission Form (version 1.1, dated 10/10/2023) including the applicability of the approved methodology GCC methodology, GCCM001 version 3.0 and meets the methodology applicability conditions and is expected to achieve the forecasted real, measurable and additional GHG emission reductions,

	complies with the monitoring methodology, has appropriately conducted local and global stakeholder consultation processes and has calculated emission reductions estimates correctly and conservatively. ☒ The Project Activity is likely to generate GHG emission reductions amounting to the estimated 1,516,122 tCO_{2e} over the crediting period, as indicated in the PSF, which are additional to the reductions that are likely to occur in absence of the Project Activity and complies with all applicable GCC rules, including ISO 14064-2 and ISO 14064-3. ☒ The Project Activity is not likely to cause any net-harm to the environment and/or society and complies with the Environmental and Social Safeguards Standard, and is likely to achieve the following labels: ☒ Environmental No-net-harm Label (**E⁺**) ☒ Social No-net-harm Label (**S⁺**) ☒ The Project Activity is likely to contribute to the achievement of United Nations Sustainable Development Goals (SDGs), complies with the Project Sustainability Standard, and contributes to achieving a total of 6 SDGs (SDG 3, 4, 7, 8, 9, and 13), with the following[4] SDG certification label (**SDG⁺**): ☐ Bronze SDG Label ☐ Silver SDG Label ☐ Gold SDG Label ☐ Platinum SDG Label ☒ Diamond SDG Label ☒ The Project Activity complies with all the applicable requirement of the GCC Program and ICAO's requirements on CORSIA Emissions Unit Eligibility Criteria and CORSIA Eligible Emissions Units, as per Clarification No 1., v1.3 paragraph 23-25, and the ACCs expected to be issued during the crediting period is likely to be CORSIA eligible and can be used by International Airlines for offsetting their emissions during all phases of CORSIA and therefore requests GCC Steering Committee to append CORSIA Certification label (C+) to this project ☒ The Project Activity complies with all the applicable GCC rules[5] and therefore recommends GCC Program to register the Project activity with above mentioned labels.
Project Verification Report, reference number and date of approval	Project Verification Report - CCIPL1356/GCC/VAL/WPPA/20220520

[4] SDG Certification labels: Bronze label (1 star): by achieving 2 out of 17 SDGs; Silver label (2 star): by achieving 3 out of 17 SDGs; Gold label (3 star): by achieving 4 out of 17 SDGs; Platinum label (4 star): by achieving 5 out of 17 SDGs; and Diamond label (5 star): by achieving more than 5 out of 17 SDGs.

[5] "GCC Rules" are defined in Project Definitions and refers to the rules and requirements set out by the GCC program related to GHG emission reductions and its voluntary certification labels and are available on the GCC Program's public website: https://www.globalcarboncouncil.com/resource-centre.html

	2.0, 20/11/2023
Name of the authorised personnel of GCC Project Verifier and his/her signature with date	 Vikash Kumar Singh, Compliance Officer Date: 20/11/2023

1. PROJECT VERIFICATION REPORT

Section A. Executive summary

M/s Sandla Wind Project Private Limited and Greenko Energies Private Limited has appointed the Project Verifier, Carbon Check (India) Private Ltd. (CCIPL), to perform an independent project verification of the project activity "Sandla 74.4MW bundled Wind Power project at Andhra Pradesh, India" (hereinafter referred to as "project activity"). This report summarizes the findings of verification of the project, performed on the basis of GCC rules and requirements as well as criteria given to provide for consistent project operations, monitoring and reporting. This report contains the findings and resolutions from the project verification and a verification opinion.

The project activity is a bundled project jointly owned by M/s Sandla Wind Project Private Limited and Poly Solar Parks Private Limited. M/s Sandla Wind Project Private Limited and Greenko Energies Private Limited are authorized to act as the Project Owners /25/ in accordance with the requirements of the GCC programme as stated under paragraph 18 of the GCC Clarification No.1 version 1.3 /B01-6/. The purpose of project activity is to utilize clean technology to generate electricity by harnessing wind energy and supply the generated electricity to the Indian grid, which is predominantly fossil fuel based. The bundled project activity involves the installation of wind power plants with capacities of 24MW and 50.4 MW in the state of Andhra Pradesh, India. The average annual electricity supplied to grid will be of 162,936 MWh, translating into annual average emission reductions of around 151, 612 tCO_2e.

The project also contributes to Environmental No-net-harm Label (E+), Social No-net-harm Label (S+), CORSIA requirements (C+) and 6 United Nations Sustainable Development Goals (SDG+).

"The Project Activity complies with all the applicable requirement of the GCC Program and ICAO's requirements on CORSIA Emissions Unit Eligibility Criteria and CORSIA Eligible Emissions Units, as per Clarification No 1., v1.3 paragraph 23-25, and the ACCs expected to be issued during the crediting period is likely to be CORSIA eligible and can be used by International Airlines for offsetting their emissions during all phases of CORSIA and therefore requests GCC Steering Committee to append CORSIA Certification label (C+) to this project".

The purpose of the project verification is to have a thorough and independent assessment of the proposed Project Activity against the applicable GCC rules and requirements, including those specified in the Project Standard, applied methodology/methodological tools and any other requirements, in particular, the project's baseline, monitoring plan and the host Party criteria. These are verified to confirm that the project design, as documented, is sound and reasonable and meets the identified criteria. Verification requirement for all GCC projects activity is necessary to provide assurance to stakeholders of the quality of the Project Activity and its intended generation of Approved Carbon Credits (ACCs).

Location

The bundled project activity is implemented in the state of Andhra Pradesh, India. Details of the same are as follows:

Poly Solar Parks Private Limited (24 MW)

WTG	VILLAGE	LATTITUDE (N)		LONGITUDE (E)	
P01	Bochupalli	14.5502°	14°33'0.84″	77.0639°	77°03'50.1″
P02	Bochupalli	14.5483°	14°32'54.06″	77.0638°	77°03'49.68″
P03	Bochupalli	14.5464°	14°32'47.28″	77.0641°	77°03'50.82″
P04	Bochupalli	14.5447°	14°32'41.22″	77.0644°	77°03'51.84″
P06	Chinnampalli	14.545°	14°32'42″	77.0746°	77°04'28.74″
P07	Chinnampalli	14.5433°	14°32'35.94″	77.0743°	77°04'27.72″
P08	Chinnampalli	14.5414°	14°32'29.04″	77.0745°	77°04'28.5″
P09	Chinnampalli	14.5397°	14°32'23.04″	77.0743°	77°04'27.6″
P10	Gollapalli	14.5380°	14°32'16.86″	77.0747°	77°04'28.92″
P11	Upponka	14.5359°	14°32'9.54″	77.0754°	77°04'31.62″
P12	Upponka	14.5305°	14°31'49.8″	77.0781°	77°04'41.22″
P13	Upponka	14.5265°	14°31'35.52″	77.0758°	77°04'33.12″

Sandla Wind Project Private Limited (50.4 MW)

WTG	VILLAGE	LATTITUDE (N)		LONGITUDE (E)	
VDP-001	Malapuram	15.0350°	15°02'05.8"	77.1915°	77°11'29.4"
VDP-002	Malapuram	15.0309°	15°01'51.4"	77.1957°	77°11'44.4"
VDP-003	Malapuram	15.0272°	15°01'37.8"	77.1969°	77°11'48.8"
VDP-004	Malapuram	15.0240°	15°01'26.5"	77.1997°	77°11'59.1"
VDP-005	Malapuram	15.0205°	15°01'13.7"	77.2109°	77°12'39.1"
VDP-006	Malapuram	15.0161°	15°00'57.9"	77.2092°	77°12'33.3"
VDP-007	Malapuram	15.0118°	15°00'42.7"	77.2072°	77°12'26.0"
VDP-008	Velpumadugu	15.0071°	15°00'25.6"	77.2088°	77°12'31.7"
VDP-009	Chikalaguriki	15.0044°	15°00'15.7"	77.2159°	77°12'57.1"
VDP-010	Chikalaguriki	14.9986°	14°59'55.1"	77.2183°	77°13'05.9"
VDP-012	Malapuram	15.0096°	15°00'34.7"	77.2319°	77°13'54.9"
VDP- 014	Velpumadugu	15.0140°	15°00'50.5"	77.2285°	77°13'42.6"
VDP-015	Velpumadugu	15.0192°	15°01'09.0"	77.2263°	77°13'34.7"
VDP-017	Velpumadugu	15.0245°	15°01'28.3"	77.2132°	77°12'47.5"
VDP-019	Velpumadugu	15.0306°	15°01'50.1"	77.2127°	77°12'45.9"
VDP-022	Velpumadugu	15.0449	15°02'41.8"	77.2218°	77°13'18.3"
VDP-023	Velpumadugu	15.0483°	15°02'54.0"	77.2226°	77°13'21.3"
VDP-024	Velpumadugu	15.0530°	15°03'10.7"	77.2228°	77°13'22.2"E
VDP- 026	Velpumadugu	15.0591°	15°03'32.7"	77.2272°	77°13'38.0"E
VDP-037	Uravakonda	14.9728°	14°58'21.9"	77.2631°	77°15'47.2"
VDP-039	Veligonda	14.9901°	14°59'24.3"	77.2617°	77°15'42.2"

VDP-040	Chabala	15.0071°	15°00'25.5"	77.2669°	77°16'00.7"
VDP-041	Chinnahothuru	15.0053°	15°00'19.2"	77.2762°	77°16'34.5"
VDP-043	Chabala	15.0138°	15°00'49.6"	77.2794°	77°16'46.0"

Scope of Project Verification

The project verification scope is defined as the independent and objective review of the project submission form (PSF /1-a/). The PSF /1-a/ is reviewed against the relevant criteria and decisions by the GCC, including the applied GCC approved baseline and monitoring methodology, GCCM001, version 3.0 /B02/, and allied CDM tools. The verification team has, based on the recommendations in the GCC Project Standard, Version 3.1 /B01-1/, Project Verification Standard Version 3.1 /B01-2/, Project Sustainability Standard v 3.0 /B01-5/ and Environment & Social Safeguards Standard v 3.0 /B01-4/, employed a rule-based approach, focusing on the identification of significant risks for project implementation and the generation of ACCs.

The verification activity aims to establish that the proposed project activity meets the requirements set forth in the aforementioned frameworks and standards and also fulfils applicable Legal requirements/rules of host country, National Sustainable Development Criteria and CORSIA requirements and other GCC requirements related to aspects such as project design, applicable conditions, project boundary, baseline scenarios, additionality, emission reduction, monitoring plan, local stakeholder consultation, global stakeholder consultation, GHG emission reductions (ACCs), environmental no-net harm label (E+), social no net harm label (S+), diamond SDG label (SDG+), CORSIA+.

The verification is not meant to provide any consulting to the project owner. However, stated requests for clarifications and/or corrective actions may have provided input for improvement of the program design.

While carrying out the verification, CCIPL determines if the PSF /1/ complies with the requirements of the applicability conditions of the selected methodology /B02/, guidance issued by the GCC and also assess the claims and assumptions made in the PSF /1/ without limitation on the information provided by the project owner.

Verification Process

Strategic risk Analysis and delineation of the Verification plan:

CCIPL employed the following Project Verification process:

1. Conflict of interest review at the time of contract review;
2. Selection of Audit Team at the time of contract review;
3. Kick-off meeting with the client;
4. Review of the draft PSF listed on GCC website for public consultation;
5. Development of the Verification plan;

6. Desktop review and evaluation of emission reduction calculations;
7. Follow-up interaction with the client; and final statement and report development.

The Verification process has utilized to gain an understanding of the:

- Project's design, GHG emission sources and reductions,
- Baseline determination and additionality,
- GHG monitoring plan,
- Environmental & Social impacts,
- Stakeholder's consultation,
- SD indicators integrated with the project and
- Verify the collection and handling of data, the calculations that lead to the results, and the means for reporting the associated data and results.

Development of the Verification Plan:

The Audit Team formally documented its Verification plan.

The Verification plan was developed based on discussion of key elements of the Verification process during the kick-off meeting and as per the criteria of engagement. Client had the opportunity to comment on key elements of this plan for Verification. Based on items discussed above and agreed upon with the client in the signed contract, the plan identified the CCIPL audit team members based on following:

- Reasonableness of the assumptions, limitations and methods used to forecast information

- Standards of evaluation and reporting for the Verification.

It also provides an outline of the Verification process and established project deliverables. The project verification consists of the following four phases:

I. A desk review of the project submission form.
   - A review of the data and information;
   - Cross checks between information provided in the PSF /1/ and information from sources with all necessary means without limitations to the information provided by the project owner;

II. Follow-up interviews with project stakeholders
   - Interviews with relevant stakeholders in host country with personnel having knowledge with the project development;
   - Cross checking between information provided by interviewed personnel with all necessary means without limitations to the information provided by the project owner;

III. Reference to available information relating to projects or technologies similar projects under verification and review based on the approved methodology /B02/ being applied, of the appropriateness of formulae and accuracy of calculations.

IV. The resolution of outstanding issues and the issuance of the final verification report and opinion.

The Verification team confirms the contractual relationship between the Project Verifier, CCIPL and the Project Owner signed on 21/06/2022 /B22/. The team assigned to the Verification meets the CCIPL's internal procedures including the GCC requirements for the team composition and

competence. The Verification team has conducted a thorough contract review as per GCC and CCIPL's procedures and requirements.

The report is based on the assessment of the PSF /1/ undertaken through stakeholder consultations, application of standard auditing techniques including but not limited to document reviews and stakeholder interviews, review of the applicable/applied methodology /B02/ and their underlying formulae and calculations.

This report contains the details of the resolution of findings from the project verification which are successfully resolved by the PO to confirm the program design in the documents is sound and reasonable and meets the stated requirements and identified criteria.

Conclusion

Carbon Check (India) Private Ltd. is of the opinion that the project activity "Sandla 74.4MW bundled Wind Power project at Andhra Pradesh, India" in India as described in the final PSF (Version 1.1, dated 10/10/2023) /1/ meets all relevant requirements of GCC and has correctly applied the GCC baseline and monitoring methodology GCCM001 'Methodology for Renewable Energy Generation Projects Supplying Electricity to Grid or Captive Consumers' version 3.0 /B02/. The review of the PSF/1/, supporting documentation and subsequent follow-up actions (onsite audit and interviews) have provided CCIPL with sufficient evidence to determine the fulfilment of the voluntary labels E+, S+ /B01-4/ and SDG+ with diamond rating /B01-5/.

The Project Activity complies with all the applicable requirement of the GCC Program and ICAO's requirements on CORSIA Emissions Unit Eligibility Criteria and CORSIA Eligible Emissions Units, as per Clarification No 1., v1.3 /B01-6/ paragraph 23-25, and the ACCs expected to be issued during the crediting period is likely to be CORSIA eligible and can be used by International Airlines for offsetting their emissions during all phases of CORSIA and therefore requests GCC Steering Committee to append CORSIA Certification label (C+) to this project".

Carbon Check (India) Private Ltd. therefore is able to recommend the project activity to the GCC Steering Committee with a request for registration.

Section B. Project Verification team, technical reviewer and approver

B.1. Project Verification team

No.	Role	⊢ ≥	Last name	First name	Affiliation	Involvement in

					(e.g. name of central or other office of GCC Project Verifier or outsourced entity)	Desk/document review	On-site inspection	Interviews	Project Verification findings
1.	Team Leader / Technical Expert / Financial Expert	IR	Agarwalla	Sanjay Kumar	CCIPL	X	X	X	X
2.	Team Member	IR	Halder	Manas	CCIPL	X	X	X	X
3.	Team Member	ER	Nayak	Kiran[6]	CCIPL	X	X	X	X
4.	Trainee Assessor	IR	Nadkarni	Tanvi	CCIPL	X	-	-	X
5.	Trainee Assessor	IR	Leslie	Tekapso	CCIPL	X	-	-	X
6.	Trainee Assessor	IR	Shirke	Rishika[7]	CCIPL	X	X	X	X

B.2. Technical reviewer and approver of the Project Verification report

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of GCC Project Verifier or outsourced entity)
1.	Technical reviewer / Financial Expert	ER	Seshan	Ranganathan	CCIPL
2.	Approver	IR	Singh	Vikash Kumar	CCIPL

Section C. Means of Project Verification

C.1. Desk/document review

The report is based on the assessment of the initial PSF/1-a/ and final PSF/1-b/ undertaken through verification of information using the source provided by the project owner, stakeholder consultations, application of standard auditing techniques including but not limited to desk review, follow up actions (e.g., on site visit, interviews) and the review of the applicable approved methodological and relevant tools, guidance and GCC decisions. Additionally, the cross checks were performed for information provided in the PSF/1/ using information from sources other than the verification sources, the verification team's sectoral or local expertise and, if necessary, independent background investigations.

[6] Worked until 05/09/2023
[7] Worked until 31/08/2023

List of all documents reviewed or referenced during the project verification is provided in Appendix-3.

C.2. On-site inspection

Duration of on-site inspection: 30/12/2022 and 31/12/2022				
No.	**Activity performed on-site**	**Site location**	**Date**	**Team member**
1. …	Discussions and review of: • Project Design • Project Technology • Project boundary • Applicability of GCC methodology • Environmental Management Plan/ EIA • Local stakeholders meeting process • Management structure with Roles and Responsibilities • Project implementation schedule • Pre project (existing) scenario to meet the energy (heat and electricity) demand • Monitoring Plan • Socio-economic Impacts of the project activity • Sustainability aspects of the project (SDGs) • Baseline Scenarios and alternatives • Project additionality • Emission reduction calculations	**Poly Solar Parks Private Limited** Villages: Bochupalli, Chinnampalli, Gollapalli, Upponk District: Anantapur, State: Andhra Pradesh	30/12/2022	Sanjay Kumar Agarwalla, Manas Halder, Rishika Shirke
		Sandla Wind Project Private Limited Villages: Malapuram, Velpumadugu, Chikalaguriki, Uravakonda, Veligonda, Chabala, Chinnahothuru State: Andhra Pradesh	31/12/2022	

C.3. Interviews

No.	Interview			Date	Subject	Team member
	Last name	First name	Affiliation			
1.	Saikrishna	Tiruvuri	Zenith Energy	30/12/2022 & 31/12/2022	Discussion on project implementation, monitoring, Environmental impact, Management structure with Roles and Responsibilities, Socio-economic Impacts of the project activity Sustainability aspects of the project, local stakeholders meeting, legal ownership of the project activity	Sanjay Kumar Agarwalla, Manas Halder, Rishika Shirke
2.	Shubham Kumar	S.	Site in-charge – PSPL	30/12/2022		
3.	Hanumanthu	Rajesh	Site in-charge – SWPPPL	31/12/2022		
4.	Sri Ram	G.	Assistant manager – SWPPPL	31/12/2022		
5.	Vannur Reddy	V.	Local stakeholder (PSPL)	30/12/2022	Environment and Social impacts of the project	
6.	Ramanjineyulu	B.	Local stakeholder (PSPL)	30/12/2022	Environment and Social impacts of the project	
7.	Naik		Local stakeholder (SWPPPL)	31/12/2022	Environment and Social impacts of the project	
8.	Mallikarjun		Local stakeholder (SWPPPL)	31/12/2022	Environment and Social impacts of the project	

C.4. Sampling approach

No sampling approach has been used for this project activity verification.

C.5. Clarification request (CLs), corrective action request (CARs) and forward action request (FARs) raised

Areas of Project Verification findings	Applicable to Project Types	No. of CL	No. of CAR	No. of FAR
Green House Gas (GHG)				
Identification and Eligibility of project type	A_1, A_2, B_1, B_2	-	-	-
General description of project activity	A_1, A_2, B_1, B_2	1	2	-
Application and selection of methodologies and standardized baselines	A_1, A_2, B_1, B_2	-	-	-
- Application of methodologies and standardized baselines	A_1, A_2, B_1, B_2	-	1	-

- Deviation from methodology and/or methodological tool	A_1, A_2, B_1, B_2	-	-	-
- Clarification on applicability of methodology, tool and/or standardized baseline	A_1, A_2, B_1, B_2	-	-	-
- Project boundary, sources and GHGs	A_1, A_2, B_1, B_2	-	-	-
- Baseline scenario	A_1, A_2, B_1, B_2	-	-	-
- Demonstration of additionality including the Legal Requirements test	A_1, A_2, B_1, B_2	1	1	-
- Estimation of emission reductions or net anthropogenic removals	A_1, A_2, B_1, B_2	2	2	-
- Monitoring plan	A_1, A_2, B_1, B_2	2	-	-
Start date, crediting period and duration	A_1, A_2, B_1, B_2	-	-	-
Environmental impacts	A_1, A_2, B_1, B_2	-	-	-
Local stakeholder consultation	A_1, A_2, B_1	-	1	-
Approval & Authorization- Host Country Clearance	A_1, A_2, B_1, B_2	-	-	-
Project Owner- Identification and communication	A_1, A_2, B_1, B_2	1	-	-
Global stakeholder consultation	A_1, A_2, B_1	-	-	-
PSF Template	A_1, A_2, B_1, B_2	-	1	-
Others – Supporting Documents	A_1, A_2, B_1, B_2	1	-	-
VOLUNTARY CERTIFICATION LABELS				
Environmental Safeguards (E^+)	A_1, A_2, B_1	1	-	-
Social Safeguards (S^+)	A_1, A_2, B_1		-	-
Sustainable development Goals (SDG^+)	A_1, A_2, B_1	1	-	-
Authorization on Double Counting from Host Country (only for CORSIA)	A_1, A_2, B_1	-	-	-
CORSIA Eligibility (C^+)		-	-	1
Total		10	8	1

Section D. Project Verification findings

D.1. Identification and eligibility of project type

Means of Project Verification	DR, I
Findings	No findings pertaining to this section.
Conclusion	The Verification team reviewed the PSF /1/ and confirms that the Project Owner determines the type of proposed GCC project activity as Type A2. As per §11 of GCC Project Standard (version 03.1) /B01-1/, *"These types of projects are prompt-start and had already started their operations as of 5th July 2020. Their start date of operations shall be after 1st January 2016 but before 5th July 2022. The start date of the Crediting Period for such GCC Project Activities shall be on or after 1 Jan 2016 but not more than one year after the start date of the operations of the GCC Project Activity."* Furthermore, as per §03 (c), (iv) of GCC clarification no.01 "The deadline for submission of A2 projects has been extended. As per clarification, A2 type projects are required to make initial submission to GCC program, for uploading for global stakeholder consultation, prior to 5 July 2022"/B01-6/. The proposed bundle activity has started its operations on 31/03/2016, the start date of crediting period is 23/07/2016 and it was published for global stakeholder consultation from 21/11/2022 to 05/12/2022. The project activity was submitted to GCC on 23/06/2022. The project activities forming the bundle have the following start dates:

	<table><tr><th>Project Activity</th><th>Capacity</th><th>Start Date</th></tr><tr><td>Poly Solar Parks Private Limited</td><td>24 MW</td><td>23/07/2016</td></tr><tr><td>Sandla Wind Project Private Limited</td><td>50.4 MW</td><td>31/03/2016</td></tr></table> The start date of operation of the bundled activity is considered as the earliest start date amongst all of the involved homogenous project activities. The start date of the project activity has been duly verified against the commissioning reports /8/ and found to be acceptable by the verification team. This complies with the requirement of §11 of the GCC Project Standard (version 03.1) including GCC Clarification No. 01 /B01-1/ and § 25 (b) of GCC Project Verification Standard (version 03.1) /B01-2/ and hence the determined project activity type i.e. Type A2 is found to be acceptable by the verification team. Furthermore, the project verification team along with the help of local expert checked the other GHG programmes like, Clean Development Mechanism (CDM) Registry /B08/, VERRA Registry /B09/, and Gold Standard Registry /B10/, for the information regarding the consistency of the title of the project activity, GPS coordinates, Legal Ownership of the Project activity to determine if the project was part of any other GHG Program prior to commencement of this verification. It was confirmed that the project owner has not submitted the said project under any other GHG program apart from GCC.

D.2. General description of project activity

Means of Project Verification	DR, I
Findings	CL 10, CAR 02 and CAR 03 were raised and closed successfully. Please refer to Appendix 4 for further details.
Conclusion	The description of the project activity contained in the PSF /1-b/ can be considered transparent, detailed and provides a clear overview of the project. The same was confirmed by means of document review and interviews to verify the accuracy and completeness of the project description. 'Sandla 74.4MW bundled Wind Power project at Andhra Pradesh, India' is a bundled Wind Power Project with total installed capacity of 74.4 MW. The bundled project activity involves the installation of wind power plants with capacities of 24M and 50.4 MW in the state of Andhra Pradesh, India. The purpose of this project activity is to generate electricity by harnessing wind energy and supply the generated electricity to the connected Indian grid. The project verification team has confirmed the same by cross verifying the commissioning reports /8/, power purchase agreement /5/ and physical verification of project site /30/. The project activity at Poly Solar Parks Private Limited uses G97-2MW model, Gamesa Make WTGs while the activity Sandla Wind Power Project Private Limited employs S111- 2.1MW WTGs by Suzlon. The WTGs along with associated connection boxes, Transformers, Inverters, other field equipment in all the project premises produce the total project capacity of 74.4 MW with an expected lifetime of 25 years. The same has also been confirmed from the technical specifications provided by the manufacturer /6/. The power generation from the project activity replaces the equal amount of power which would otherwise have been supplied from the fossil fuel dominated grid. Thus, project activity helps in an average annual emission reduction of 1,516,122 tCO_2e/year for a period of 10 years with an annual electricity generation estimated at

162,936 MWh. The same has been crosschecked from the actual generation records /11/ during the physical onsite visit /30/ and is found to be acceptable.

In the baseline scenario the equivalent amount of electricity delivered to the grid by the project activity would have otherwise been generated by the operation of grid connected power plants and by the addition of new generation sources into the grid. The main emission source in the baseline scenario is the power plants connected to the grid and main greenhouse gas involved is CO_2.

The bundled project activity is implemented in the state of Andhra Pradesh, India. The geographic co-ordinates for the project activity are:

Poly Solar Parks Private Limited (24 MW)

WTG	VILLAGE	LATTITUDE (N)		LONGITUDE (E)	
P01	Bochupalli	14.5502°	14°33'0.84″	77.0639°	77°03'50.1″
P02	Bochupalli	14.5483°	14°32'54.06″	77.0638°	77°03'49.68″
P03	Bochupalli	14.5464°	14°32'47.28″	77.0641°	77°03'50.82″
P04	Bochupalli	14.5447°	14°32'41.22″	77.0644°	77°03'51.84″
P06	Chinnampalli	14.545°	14°32'42″	77.0746°	77°04'28.74″
P07	Chinnampalli	14.5433°	14°32'35.94″	77.0743°	77°04'27.72″
P08	Chinnampalli	14.5414°	14°32'29.04″	77.0745°	77°04'28.5″
P09	Chinnampalli	14.5397°	14°32'23.04″	77.0743°	77°04'27.6″
P10	Gollapalli	14.5380°	14°32'16.86″	77.0747°	77°04'28.92″
P11	Upponka	14.5359°	14°32'9.54″	77.0754°	77°04'31.62″
P12	Upponka	14.5305°	14°31'49.8″	77.0781°	77°04'41.22″
P13	Upponka	14.5265°	14°31'35.52″	77.0758°	77°04'33.12″

Sandla Wind Project Private Limited (50.4 MW)

WTG	VILLAGE	LATTITUDE (N)		LONGITUDE (E)	
VDP-001	Malapuram	15.0350°	15°02'05.8"	77.1915°	77°11'29.4"
VDP-002	Malapuram	15.0309°	15°01'51.4"	77.1957°	77°11'44.4"
VDP-003	Malapuram	15.0272°	15°01'37.8"	77.1969°	77°11'48.8"
VDP-004	Malapuram	15.0240°	15°01'26.5"	77.1997°	77°11'59.1"
VDP-005	Malapuram	15.0205°	15°01'13.7"	77.2109°	77°12'39.1"
VDP-006	Malapuram	15.0161°	15°00'57.9"	77.2092°	77°12'33.3"
VDP-007	Malapuram	15.0118°	15°00'42.7"	77.2072°	77°12'26.0"
VDP-008	Velpumadugu	15.0071°	15°00'25.6"	77.2088°	77°12'31.7"
VDP-009	Chikalaguriki	15.0044°	15°00'15.7"	77.2159°	77°12'57.1"

VDP-010	Chikalaguriki	14.9986°	14°59'55.1"	77.2183°	77°13'05.9"
VDP-012	Malapuram	15.0096°	15°00'34.7"	77.2319°	77°13'54.9"
VDP- 014	Velpumadugu	15.0140°	15°00'50.5"	77.2285°	77°13'42.6"
VDP-015	Velpumadugu	15.0192°	15°01'09.0"	77.2263°	77°13'34.7"
VDP-017	Velpumadugu	15.0245°	15°01'28.3"	77.2132°	77°12'47.5"
VDP-019	Velpumadugu	15.0306°	15°01'50.1"	77.2127°	77°12'45.9"
VDP-022	Velpumadugu	15.0449	15°02'41.8"	77.2218°	77°13'18.3"
VDP-023	Velpumadugu	15.0483°	15°02'54.0"	77.2226°	77°13'21.3"
VDP-024	Velpumadugu	15.0530°	15°03'10.7"	77.2228°	77°13'22.2" E
VDP- 026	Velpumadugu	15.0591°	15°03'32.7"	77.2272°	77°13'38.0" E
VDP-037	Uravakonda	14.9728°	14°58'21.9"	77.2631°	77°15'47.2"
VDP-039	Veligonda	14.9901°	14°59'24.3"	77.2617°	77°15'42.2"
VDP-040	Chabala	15.0071°	15°00'25.5"	77.2669°	77°16'00.7"
VDP-041	Chinnahothuru	15.0053°	15°00'19.2"	77.2762°	77°16'34.5"
VDP-043	Chabala	15.0138°	15°00'49.6"	77.2794°	77°16'46.0"

The same was confirmed by the measurement of co-ordinates using google earth software and GPS at the project site and were found appropriate.

The verification team confirms that project owner has described the GHG emission-reduction activity, including schematics, specifications and a description of how the project reduces GHG emissions. The same is in accordance with §36 of Project Standard Version 03.1 and cross checked with PSF /1/. Furthermore, the Project Activity is a voluntary action by the project owner as confirmed by the verification team upon review of the PSF /1/ and on-site visit interviews /30/.

As stated in the PSF /1/, the project activity also voluntarily contributes to Environmental No-net-harm Label (E+), Social No-net-harm Label (S+) and 6 United Nations Sustainable Development Goals (SDG+).

As per the PSF /1/, the start date of the Project Activity is 31/03/2016 (earliest start date of operations among all of the involved project activities in the bundle). The same is in accordance with requirements of §38 of Project Standard (version 03.1) /B01-1/ as well as §13 of the GCC Clarification No. 1 version 1.3 /B01-6/. The project verification team confirmed the same during the physical onsite visit /30/ as well as from the commissioning certificates /8/.

The homogeneity of the bundle is ascertained on the basis of the two-level analysis formulated in the GCC Clarification No.1, version 1.3 /B01-6/. The same can be

summarized as follows:

Level-1 Analysis - Consideration of key aspects for developing Homogeneous Bundles:

All the individual wind power project activities meet the criteria outlined in §11 of the GCC Clarification No. 1 version 1.3 as follows:

1. Similarity in Technological Considerations - All activities in a bundle apply same type of technology i.e. Grid connected WTGs and apply the same methodology i.e. GCCM001 Version 3.0
2. Similarity in Economic and Policy Considerations: All activities in the bundle apply
    i. Post Tax Equity IRR for investment analysis
    ii. same investment decision year i.e., 2015
    iii. employ the same benchmark [Default value for the cost of equity (expected return on equity) as enshrined in the Investment Analysis.
    iv. all the activities in the bundle are located in same country i.e. India
    v. all the activities in the bundle supply electricity to the Indian Grid.

3. Similarity in Environmental or Methodological Considerations - All activities in the bundle
    i. apply the same methodology i.e. GCCM001 Version 3.0
    ii. adopt same baseline approach i.e. Indian Grid
    iii. adopt same monitoring approach and measurement parameters

Level-2 analysis – Criteria for differentiating the bundles:

Both the wind power project activities meet the criteria outlined in §12 of the GCC Clarification No. 1 version 1.3 as follows:

1. Same baseline of each activity within a bundle i.e. Indian Grid
2. Same output of each activity i.e. electricity
3. Same Technology of each activity i.e. wind power based electricity generation
4. Same additionality approach i.e. investment analysis using post tax equity IRR

It can therefore be concluded that both of the individual project activities involved in the bundle satisfy the criteria outlined in §11 and §12 of the GCC Clarification No. 1 version 1.3 /B01-6/ and hence the bundle is homogenous in nature. The project verification team confirmed the same after review of the PSF /1/ and other relevant documents.

The crediting period is a fixed crediting period of 10 years from 23/07/2016 to 22/07/2026. This is cross checked with the PSF /1/ and conforms with the requirements of §39 and §40 of Project Standard Version 03.1 /B01-1/.

CCIPL verification team is therefore able to confirm that the description of the proposed Project Activity in the PSF /1/ is accurate and complete and it provides a clear understanding of the Project Activity. The same is found to be acceptable.

Furthermore, the verification team cross checked the other GHG programmes like Clean Development Mechanism (CDM) Registry /B08/, VERRA Registry /B09/, Gold Standard Registry /B10/, and voluntary non-GHG Programs like I-REC/B12/ Renewable Energy Certificate (REC) Mechanism /B11/ in India for the information regarding the consistency of the title of the project activity , GPS coordinates, Legal Ownership of the Project activity to determine if the project was part of any other

	GHG Program prior to commencement of this verification. It was confirmed that the project owner has not submitted the said project activity under any other GHG program apart from GCC.

D.3. Application and selection of methodologies and standardized baselines

D.3.1 Application of methodology and standardized baselines

Means of Project Verification	DR, I
Findings	CAR 04 and CAR 06 were raised and closed successfully. Please refer to Appendix 4 for further details.
Conclusion	The GCC methodology applied is GCCM001, version 3.0 /B02/. It is applicable to grid-connected electricity generation from renewable sources. Applicability of the methodology was confirmed by means of interviews with the PO representatives and document review. The applied methodology is correctly quoted and is identical to the version available on the GCC website. The applied methodology version of the baseline and monitoring methodology /B02/ is valid at the time of submission of the PSF /1/ for global stakeholder consultation. All applicability criteria in the methodology are assessed in the below table:

Applicability criteria of the methodology (GCCM001, version 3.0)	Justification in the PSF	Project verifier assessment
Paragraph 9 of the applied methodology states that: The project activities eligible under this methodology aim to build and operate a new USPP or new DPPs, which are subject to following eligibility conditions. (a) The renewable energy generation projects shall supply electricity to user(s), either grid or a specific identified user. The project activity will displace electricity from an electricity distribution system that is or would have been supplied by from a national or a regional grid (grid hereafter); the following renewable energy generation technologies qualify under this methodology: (i) Solar Photovoltaic; (ii) On-shore or Off-shore Wind; (iii) Tidal; (iv) Wave	This criterion is applicable, as the project employs Wind power generation technology and supplies generated electricity to Indian Grid.	The project activity involves the installation of 74.4 MW Wind Power Plant. The same is a bundled project involving 2 project activities viz. Poly Solar Parks Private Limited (24 MW) and Sandla Wind Power Project Private Limited (50.4 MW). The electricity thus generated from project activity is exported to the Indian grid in India through power purchase agreement (PPA) /5/, there by displacing electricity from the regional grid generated by fossil fuel-based power plants. CCPIL project verification team has confirmed the same from the power purchase agreement /5/, as well as

			the commissioning certificates /8/. The said criterion is fulfilled by the project activity and hence the methodology is applicable to the project activity.
	(b) The project activities can also involve setting up and implementation of a BESS along with the renewable energy generation plant.	Not applicable as the project activity doesn't involve setting up of and implementation of a BESS.	The project activity involves the installation of a new grid- connected renewable power generation facility i.e. installation of WTGs to generate electricity. The project activity design does not involve setting up of battery energy storage systems (BESS). CCPIL project verification team confirmed the same during the onsite visit /30/. Hence this condition is not applicable to the project activity.
	(c) The project activity wherein a BESS has been deployed, can either be a greenfield installation wherein the BESS had been conceptualized along with the renewable energy generation unit or may be retrofitted into an existing setup of renewable energy project, whether or not registered with GCC.	Not applicable as the project activity doesn't deploy BESS.	The project activity involves the installation of a new grid- connected renewable power generation facility i.e. installation of WTGs to generate electricity. The project activity design does not involve setting up of battery energy storage systems (BESS). CCPIL project verification team confirmed the same during the onsite visit /30/. Hence this condition is not applicable to the project activity.
	(d) In case the Project Owners want to claim carbon credits due to retrofit of BESS into existing renewable	Not applicable as the project activity doesn't deploy BESS.	The project activity involves the installation of a new grid- connected renewable power generation facility i.e.

	energy generation unit, they would need to demonstrate that historically the renewable energy unit was subject to curtailed output due to low grid stability or capacity limitation3 in the grid infrastructure for handling the increased generation. This must be through evidence of existence of technical and regulatory/commercial constraints.		installation of WTGs to generate electricity. The project activity design does not involve setting up of battery energy storage systems (BESS). CCPIL project verification team confirmed the same during the onsite visit /30/. Hence this condition is not applicable to the project activity.
	(e) The project activities shall not involve combined heat and power (co-generation) systems.	This criterion is not applicable as project activity generates electricity and does not involve combined heat and power (co-generation) system.	The project activity involves the installation of a new grid- connected renewable power generation facility i.e. installation of WTGs to generate electricity. The project activity design does not involve combined heat and power (co-generation) system. CCPIL project verification team confirmed the same during the onsite visit /30/. Hence this condition is not applicable to the project activity.
	(f) The project activities shall not involve co-firing of fossil fuel of any kind.	This criterion is not applicable as the project does not involve co-firing of fossil fuel of any kind.	The project activity involves the installation of a new grid- connected renewable power generation facility i.e. installation of WTGs to generate electricity. The project activity design does not involve co-firing of fossil fuel of any kind. CCPIL project verification team confirmed the same during the onsite visit /30/.

			Hence this condition is not applicable to the project activity.
	(g) The project activities may have consumption of electricity (grid on on-site generation) for site offices.	This criterion is applicable as project may have consumption of electricity (grid on onsite generation) for site offices during maintenance	The project activity involves the installation of a new grid- connected renewable power generation facility i.e. installation of WTGs to generate electricity. The project activity does consume electricity at the site office during maintenance. CCPIL project verification team confirmed the same during the onsite visit /30/, interviews with site personnel as well as from the records maintained for onsite electricity consumption /11/. Hence this condition is applicable to the project activity.
	(h) Distributed Power Plants DPPs that supply electricity also for domestic, commercial or industrial captive purposes either wholly or in addition to supply to grid, shall demonstrate that grid connection was available on the site before the implementation of project activity.	Not applicable as project is a Utility scale power plant (USPP).	The project activity involves the installation of a new grid- connected renewable power generation facility i.e. installation of WTGs to generate electricity. CCPIL project verification team confirmed the same during the onsite visit /30/. As the project activity is a Utility scale power plant (USPP), which can be confirmed from the PPA /5/ and commissioning documents /8/, the said condition is not applicable.
	(i) Under no condition would the battery storage system (BESS) be charged from the	Not applicable as the project activity doesn't deploy	The project activity involves the installation of a new grid- connected renewable power

grid except in case of emergency situations like deep discharge or exceptional operational situations due to requirements from regulatory authorities in order to safeguard the safety and operational integrity of the connected grid system. BESS which consumes grid power or fossil fuel-based captive power for auxiliary load associated with BESS setup and employ cooling and/or fire suppression systems based on refrigerants or clean agents with the global warming potential (e.g. Hydrofluorocarbon (HFC) or Chlorofluorocarbon (CFC)) are not included under this methodology.	BESS.	generation facility i.e. installation of WTGs to generate electricity. The project activity does not deploy a battery energy storage system (BESS). CCPIL project verification team confirmed the same during the onsite visit /30/. Hence this condition is not applicable to the project activity.

Tool 01: Tool for the demonstration and assessment of additionality; Version 7.0	**Justification in the PSF**	**Project verifier Assessment**
Paragraph 9 states that: The use of the "Tool for the demonstration and assessment of additionality" is not mandatory for project participants when proposing new methodologies. Project participants may propose alternative methods to demonstrate additionality for consideration by the Executive Board. They may also submit revisions to approved methodologies using the additionality tool.	Since the applied methodology is not a new methodology, the project proponent has applied this tool for the demonstration of additionality in compliance with the tool. Refer to section B.5 of the PSF /1/ for the detailed applicability of this tool and additionality assessment. Hence this tool is applicable.	The project activity applies an approved GCC methodology i.e. GCCM001 "Methodology for Renewable Energy Generation Projects Supplying Electricity to Grid or Captive Consumers", version 3.0 /B02/ and no new methodology is proposed. Hence this condition is applicable to the project activity.
Paragraph 10 states that: Once the additionally tool is included in an approved methodology, its application by project participants using this methodology is mandatory.	In line with the methodology requirement, Project developer has applied this tool for the demonstration of additionality assessment. Hence this tool is applicable.	The said tool is included in the applied methodology GCCM001, version 3.0 /B02/. Hence, this condition is found to be met.

	Tool 07: Tool to calculate the emission factor for an electricity system; Version 7.0	Justification in the PSF	Project Verifier Assessment
	Paragraph 3 states that: This tool may be applied to estimate the OM, BM and/or CM when calculating baseline emissions for a project activity that substitutes grid electricity that is where a project activity supplies electricity to a grid or a project activity that results in savings of electricity that would have been provided by the grid (e.g., demand-side energy efficiency projects).	This condition is applicable. OM, BM and CM are estimated using the Tool under section B.6.1 for calculating baseline emissions.	The project activity involves the installation of a new grid- connected renewable power generation facility i.e., installation of WTGs to generate electricity which is then supplied to the Indian Grid. In the absence of this project activity, same amount of electricity would have been generated by the operation of existing/proposed grid connected power plants, predominantly fossil fuel-based. The baseline emissions are calculated from electricity supplied to the grid by the project activity multiplied with emission factor of the Indian grid, which is calculated using OM, BM and CM using this tool. The same has been elaborated upon in section D.3.6 of this report. Hence this condition is applicable to the project activity and found to be met.
	Paragraph 4 states that: Under this tool, the emission factor for the project electricity system can be calculated either for grid power plants only or, as an option, can include off-grid power plants. In the latter case, two sub-options under the step 2 of the tool are available to the project	The project activity is a grid connected wind Power project. Estimation of OM & BM has been prepared and published by the In India, Central Electricity Authority (CEA), Government of India and accordingly the same has been	The project activity has chosen the option to calculate the emission factor for grid power plants only by referring to the data published by CEA /17/. This confirms that only grid connected power plants have been considered for OM, BM and CM calculations and is found to be acceptable

	participants, i.e. option IIa and option IIb. If option IIa is chosen, the conditions specified in "Appendix 1: Procedures related to off-grid power generation" should be met. Namely, the total capacity of off-grid power plants (in MW) should be at least 10 per cent of the total capacity of grid power plants in the electricity system; or the total electricity generation by off-grid power plants (in MWh) should be at least 10 per cent of the total electricity generation by grid power plants in the electricity system; and that factors which negatively affect the reliability and stability of the grid are primarily due to constraints in generation and not to other aspects such as transmission capacity.	used. The latest CO_2 Baseline Database for the Indian Power Sector, Version 17, October 2021, published by Central Electricity Authority (CEA), Government of India has been used for the calculation of emission factor. The above CO Baseline Database follows the "Tool to calculate the emission factor for an electricity system" Version 07.0.	by the project verification team. The point has been assessed in detail under section D.3.6 of the report.
	Paragraph 5 states that: In case of CDM projects the tool is not applicable if the project electricity system is located partially or totally in an Annex I country.	No portion of the Project Electricity system (i.e. Indian Grid) is in an Annex I country	The project activity is situated in India, which is not Annex I country, hence the condition is not applicable. The same can be confirmed from UNFCCC website (https://unfccc.int/process/parties-non-party-stakeholders/parties-convention-and-observer-states?field_parties_date_of_ratifi_value=All&field_parties_date_of_signature_value=All&field_parties_date_of_ratifi_value_1=All&field_parties_date_of_signature_value_1=All&combine=)
	Paragraph 6 states that: Under this tool, the value applied to the CO2 emission factor of biofuels is zero.	No biofuels are used.	The project activity involves the installation of a new grid- connected renewable power generation facility i.e. installation of WTGs to generate electricity and does not involve biofuels. The same was confirmed from power purchase

			agreement /5/ and during site visit /30/. Hence the condition is not applicable.
	TOOL 27: Investment analysis; Version 12.0	**Justification in the PSF**	**Project verifier Assessment**
	Paragraph 2 states that This methodological tool is applicable to project activities that apply the methodological tool "Tool for the demonstration and assessment of additionality", the methodological tool "Combined tool to identify the baseline scenario and demonstrate additionality", the guidelines "Non-binding best practice examples to demonstrate additionality for SSC project activities", or baseline and monitoring methodologies that use the investment analysis for the demonstration of additionality and/or the identification of the baseline scenario.	Project activity applies "Tool for the demonstration and assessment of additionality". Hence this tool is applicable.	The project activity utilises the methodological tool "Tool 01: Tool for the demonstration and assessment of additionality", version 07 /B04/. Hence this condition is applicable to the project activity and found to be met.
	Paragraph 3 states that: In case the applied approved baseline and monitoring methodology contains requirements for the investment analysis that are different from those described in this methodological tool, the requirements contained in the methodology shall prevail.	Not applicable The applied approved baseline and monitoring methodology does not contain requirements for the investment analysis that are different from those described in this methodological tool.	The applied methodology, GCCM001 version 3.0 /B02/ does not contain requirements for investment analysis which are different from that specified in the tool. Hence the condition is not applicable.
	TOOL 24: Common Practice; Version 3.1	**Justification in the PSF**	**Project verifier Assessment**
	Paragraph 3 states that: This methodological tool is applicable to project activities that apply the	Project activity applies "Tool for the demonstration and assessment of additionality". Hence	The project activity utilises the methodological tool "Tool 01: Tool for the demonstration and

	methodological tool "Tool for the demonstration and assessment of additionality", the methodological tool "Combined tool to identify the baseline scenario and demonstrate additionality", or baseline and monitoring methodologies that use the common practice test for the demonstration of additionality.	this tool is applicable.	assessment of additionality", version 07 /B04/. Hence this condition is applicable to the project activity and found to be met.
	Paragraph 4 states that: In case the applied approved baseline and monitoring methodology defines approaches for the conduction of the common practice test that are different from those described in this methodological tool, the requirements contained in the methodology shall prevail.	Not applicable The applied approved baseline and monitoring methodology does not define any different approaches for the conduction of the common practice test from those described in this methodological tool.	The applied methodology, GCCM001 version 3.0 /B02/ does not contain approaches for conducting common practice test which are different from that specified in the tool. Hence the condition is not applicable.
	The applied baseline and monitoring methodology and relevant tools are valid and applicable to the project activity. The project fulfils all relevant criteria of the applied methodology 'GCCM001: Methodology for Renewable Energy Generation Projects Supplying Electricity to Grid or Captive Consumers' – Version 3.0 /B02/ and Tool to calculate the emission factor for an electricity system; (Version 7.0) /B05/. Hence, use of the selected methodology is appropriate for this project activity.		

D.3.2 Clarification on applicability of methodology, tool and/or standardized baseline

Means of Project Verification	DR, I
Findings	No findings pertaining to this section.
Conclusion	No further clarifications were sought as the applicability criteria of methodology, and the associated tools was found to be fulfilled.

D.3.3 Project boundary, sources and GHGs

Means of Project Verification	DR, I
Findings	No findings pertaining to this section.
Conclusion	As per §12 of the applied methodology GCCM001, version 3.0 /B02/, the project boundary is stated as "The spatial extent of the project boundary includes the project power plant, BESS (where deployed) and all power plants connected physically to the electricity system that the GCC project power plant or distributed type power generation devices are connected to". Section B.3 of the PSF /01/ clearly depicts the project boundary along with a pictorial representation. The verification team conducted desk review of the implemented project to confirm the appropriateness of the project boundary identified and the

	same was found to be in conformity with the applied methodology. Furthermore, the physical boundary of the project activity identified by the project owner has been cross-verified during site visit /30/ and duly verified from the commissioning certificates /8/ and power purchase agreement /5/. The same was found to be appropriate and acceptable. The verification team also confirmed that all GHG sources required by the methodology have been included within the project boundary. It was assessed that no emission sources related to project activity will cause any deviation from the applicability of the methodology or accuracy of the emission reductions. The verification team therefore confirms that the identified boundary and the selected emissions sources are justified for the project activity.

D.3.4 Baseline scenario

Means of Project Verification	DR, I
Findings	No findings pertaining to this section.
Conclusion	As per §13 of the applied methodology GCCM001, version 3.0/B02/, the baseline scenario is the electricity delivered to the grid by the project activity that otherwise would have been generated by the operation of grid-connected power plants and by the addition of new generation sources into the grid. The Project activity involves generation of electricity by harnessing wind energy and selling it to the Indian grid. The same was confirmed through the power purchase agreement /5/ and commissioning reports /8/. In the absence of this project activity, same amount of electricity would have been generated by the operation of existing/proposed grid connected power plants, predominantly fossil fuel based. The verification team confirms that all assumptions and data used by the project participants are listed in the PSF/1/, including their references and sources. All relevant national and/or sectoral policies and circumstances are considered and listed in the PSF /1/. Furthermore, the verification team also concludes that the identified baseline scenario reasonably represents what would occur in the absence of the project activity. The baseline scenario in the PSF/1/ is reported as the supply of electricity to grid and thereby displacement of electricity from the electricity distribution system connected to the Indian Grid. The baseline scenario applied in the PSF/1/ was compared with the requirements of the baseline described in the applied methodology /B02/ and found to be consistent. Therefore, the verification team also concludes that the identified baseline scenario reasonably represents what would occur in the absence of the project activity and is found to be acceptable.

D.3.5 Demonstration of additionality

Means of Project Verification	DR, I
Findings	CL 07 and CAR 05 were raised and closed successfully. Please refer Appendix 4 for further details.
Conclusion	Project Owner has described the Demonstration of additionality according to the GCC Project Standard Version 03.1 /B01-1/ and the applied methodology GCCM001, version 3.1 /B02/ and relevant methodological tools.

	In section B.5 of the PSF /1-b/, two components are applied for the demonstration of additionality: - A Legal Requirement Test - Additionality Test Legal Requirement: The project activity is a Type A project and requires undergoing a Legal Requirement Test. The relevant national acts and regulations pertaining to generation of energy in the host country i.e., India are Electricity Act 2003 /B13/, National Electricity Policy 2005 /B14/, National Action Plan on Climate Change (NAPCC) 2008 /B16/, Renewable Energy Certificates (RECs), 2011 /B17/ verified by the assessment team. It was confirmed that there are no enforced laws, statutes, regulations, court orders, environmental-mitigation agreements, permitting conditions or other legally binding mandates requiring its implementation, or requiring the implementation of a similar technology/measure that would achieve equivalent levels of GHG emission reductions. The assessment team assessed the relevant regulations of the host county to confirm the requirements and also confirmed based on the local expertise by the verification team the project is not implemented to meet any legal requirement. The project activity is therefore voluntary in nature and hence is additional as per paragraph 46 of GCC Project Standard V3.1 /B01-1/ and passes the legal requirement test. Additionality is demonstrated at the project activity level for the bundled project. Accordingly, common practice analysis is also demonstrated at project activity level. This is in accordance with paragraph 7 and 20 of GCC Clarification No. 1 version 1.3 /B01-6/. Additionality Test: To cover this requirement from the GCC Project Standard 3.1 /B01-1/, section 6.4.8, paragraph 45 and as per the applied methodology GCCM001 Version 3.0, additionality of the project activity is demonstrated and assessed using the latest version of Tool 01: Tool for the demonstration and assessment of additionality" Version 7.0 /B04/. The PO has adopted the stepwise approach for demonstrating and assessing the additionality of the project activity as follows: ***Step 0: Demonstration whether the proposed project activity is the first-of-its-kind*** The project activity is a grid connected wind power project in India. This is not the first such project to be installed in the country and therefore project activity does not meet this criterion. ***Step 1: Identification of alternatives to the project activity consistent with current laws and regulations*** ***Sub-step 1a: Define alternatives to the project activity*** Alternative 1: The proposed project activity not undertaken as a GCC project activity. Alternative 2: Continuation of the present situation, i.e., the power generated from the project activity will be fed into India National Grid.

	Sub-step 1b: Consistency with mandatory laws and regulations Both the alternatives are consistent with the laws and regulations of India. The environmental regulations, legislations and policy guidelines in respect to the project activity are governed by various regulatory agencies. The principal environmental regulatory agency in India is Ministry of Environment, Forest and Climate Change (MoEF &CC), Delhi supported by Central Pollution Control Board (CPCB). The Wind Power Projects are not covered under the ambit of EIA Notification, 2006. Hence, it does not require preparation of Environmental Impact Assessment Report and pursuing Environmental Clearance from Ministry of Environment, Forest and Climate Change (MoEF & CC). (Annexure-II MOEF&CC, OM on J-11013/41/2006-IA. II (I) dated 7th July 2017) /B21/. Further, MoEF & CC has included Wind Power Projects under "White category" for Consent to Establish/Operate. Newly introduced White category contains 36 industrial sectors which are practically non-polluting. There shall be no necessity of obtaining the Consent to Establish/Operate'' for White category of industries and an intimation to concerned SPCB / PCC shall suffice. In accordance with the requirement of the Modified directions under section 18(1)(b) of the Water (P&PC) Act, 1974 and the Air (P & PC) Act, 1981 regarding harmonization of classification of industrial sectors under red/ orange/ green/ white categories by the CPCB /26/, acknowledgement of Letter to PCB for White Category Industry /26/ received by the PO was checked and found to be acceptable. ***Step 2: Investment analysis for Poly Solar Parks Private Limited:*** In this section it is demonstrated that the project activity is not financially feasible without the revenue from the sale of ACCs. This is demonstrated in following sections as per "Investment analysis" (Version 12.0) /B07/. With respect to project activity Poly Solar Parks Private Limited, NREDCAP agreements (one for 20 MW and one for 4 MW) were signed on 19/01/2015 and 03/03/2015 /15/. This was a key decision stage and the investment decision date is considered as 03/03/2015 when total capacity of the project was approved for the project proponent to start the project implementation despite inherent financial barriers. With respect to Sandla Wind Project Private Limited, Erection and commissioning work order was signed on 14/08/2015 /15/. This was a key decision stage and the investment decision for the project proponent to start the project implementation despite inherent financial barriers. The additionality has been established using the data available at the time of investment decision which is CERC RE tariff orders dated 31/03/2015 for Sandla Wind Project Private Limited and 15/05/2014 for Poly Solar Parks Private Limited /31/. ***Sub-step 2a: Determine appropriate analysis method*** Since project activity generates revenue, Option III - Benchmark Analysis has been chosen to carry out investment analysis. ***Sub-step 2b: Option III. Apply benchmark analysis*** Since the project is funded through equity and debt funds, Post Tax Equity IRR has been considered an appropriate financial indicator which will be tested against an appropriate benchmark cost of equity. These indicators are industry accepted indicators and are commonly used for financial analysis of similar kinds of projects.

In line with para 16 of investment analysis /B07/, as the investment analysis is carried out in nominal terms and the available IRR benchmarks are in real terms, therefore, project owner has converted the real term values of benchmarks to nominal values by adding the inflation rate.
As per para 19 of investment analysis, the cost of equity is determined by selecting the values provided in the Appendix, i.e., Default values for cost of equity (expected return on equity) is presented below:
The Required return on equity (benchmark) was computed in the following means:

Nominal Benchmark = {(1+Real Benchmark) * (1+Inflation rate)} – 1

Where:
- Default value for Real Benchmark = 9.77%, as per TOOL27, version 12.0, which is the latest version available at the time of preparation of PSF
- Inflation Rate forecast for by Reserve Bank of India (RBI) i.e., Central Bank of India.

TOOL27, version 12.0 specifies default value of expected return on equity in real terms for Energy Industries (Group 1) in India = **9.77%**

As per RBI report “Survey of Professional forecasters” dated 03/02/2015 /32/, the latest report available at the time of decision making, the 10-year inflation forecast projected was 4.10%.

Therefore, Benchmark is calculated as {(1+9.77%) x (1+4.10%)} -1 = **14.27%**

Sub-step 2c: Calculation and comparison of financial indicators
For calculation of financial indicator, all relevant costs and revenues were found to be included in the IRR sheet /3/ provided by the PO. All assumptions and estimates used for input values were checked against the relevant sources.

GCC project activity has a less favourable Equity IRR compared to the benchmark, and hence the GCC project activity cannot be considered as financially attractive.

The key data parameters used to calculate Equity IRR are tabulated below:

Parameter	Value	Project verifier assessment
Capacity	Poly - 24 MW	The project rated capacity is based on the commissioning reports /8/ and found to be consistent and thus acceptable. The same was further confirmed from the purchase orders /10/ as well as the PPA /5/.

		Sandla – 50.4 MW	Installed capacity proposed at the time of decision making (i.e., internal management decision) and post decision making (actual implementation) is same.
	PLF	25.00% for Poly and Sandla each	Value is based on CERC tariff order dated 15/05/2014 for Poly Solar Parks and 31/03/2015 for Sandla Wind Project /31/. The same is equivalent to the PLF offered by the technology provider, and is found to be acceptable. To further cross-check the robustness of the PLF, validation team has cross-checked the actual generation of the project activity to ascertain the conformity of the estimated PLF to the actual and observed that the generation yielded a PLF of 22.13% for Poly solar parks and 25.09% for Sandla wind project /11/.
	Annual generation	Poly - 52,560 MWh Sandla – 110,376 MWh	The value is calculated as: Capacity * PLF * 8760 The input values used in calculation were available at the time of investment decision making. The actual PLF since the start of operation of the project activity is 22.13% in respect of Poly solar parks, and 25.09% for Sandla wind project /11/ and therefore the annual average generation value comes to 46,526 MWh and 110,773 MWh respectively.
	Revenue & Expenses		
	Power tariff	Poly - 4.79 INR/kWh Sandla – 4.70 INR/kWh	The Value is based on the CERC RE tariff orders dated 15/05/2014 for Poly Solar Parks and 31/03/2015 for Sandla Wind Project /31/ which were available at the time of investment decision making date and is deemed acceptable to the project verification team.

			Each project activity exports the entire power generated to DISCOM at a fixed tariff ₹4.83/kWh (based on PPAs /5/) which is slightly higher than the input value and does not make the project non-additional. Hence, this is acceptable to the assessment team.
	O & M Expenses	Poly - 27.62 INR million Sandla – 61.34 INR million	Value is based on CERC RE tariff tariff orders dated 15/05/2014 for Poly Solar Parks and 31/03/2015 for Sandla Wind Project /31/ and found to be consistent and thus acceptable. According to the said orders, O&M expense norm for wind power projects as ` 10.05 Lakh/MW for FY 2014-15 and 10.63 Lakh/MW for FY 2015-16 has been considered. The O&M expense considered for analysis is inclusive of 14.50% service tax that is separately added to the O&M cost provided by CERC.
	Escalation in O&M expenses p.a.	5.72%	The value is based on CERC tariff orders dated 15/05/2014 for Poly Solar Parks and 31/03/2015 for Sandla Wind Project /31/. The same was further checked against the purchase order /10/ for poly solar parks and with the actual implemented O&M agreement in between Suzlon Global Services Limited and Sandla Wind Project Private Limited /27/. found to be consistent and thus acceptable.
	Project cost and financing structure		
	Project cost	Poly – 1,499.43 INR million Sandla – 3,122.39 INR million	The value is based on CERC tariff orders dated 15/05/2014 for Poly Solar Parks and 31/03/2015 for Sandla Wind Project /31/. According to the said orders, the capital cost norm for FY 2014-15 is INR 603.929 Lakh/MW and for FY 2015-16 is 619.522 Lakh/MW for Wind Power Projects. The project

			cost for IRR analysis is calculated as **60.3929 INR million * 24 MW = 1,499.43 INR million** and **61.9522 INR million * 50.4MW = 3,122.39 INR Million.** Two loans have been sanctioned for Poly solar parks private limited /14/. According to these loan sanction letters, the total project cost for poly solar parks is 1,914.3 INR million which is higher than the input value for IRR analysis. Two loans have been sanctioned for Sandla wind project private limited /14/. According to these loan sanction letters, the total project cost for poly solar parks is 3,370.30 INR million which is higher than the input value for IRR analysis. The actual project costs are consistent with the CA certificates /33/. Since the actual project costs are higher than the input values, the values considered for IRR analysis are conservative and hence deemed acceptable to the project verification team.
	Loan value	Poly – 1,014.60 INR million	The value is based on CERC tariff orders dated 15/05/2014 for Poly Solar Parks and 31/03/2015 for Sandla Wind Project /31/. According to the said orders, the computations of interest on loan carried out for determination of tariff in respect of the RE projects treating the value base of loan as 70% of the capital cost and the weighted average of Base rate prevalent during the first six months of the plus 300 basis points. Therefore, the loan amount considered for IRR calculations is 70% of the project cost which is deemed acceptable to the project verification team.
		Sandla – 2,185.67 INR million	

			According to the loan sanction letters /14/, the loan amount for Poly solar parks is 1,480 INR million. According to the loan sanction letters /14/, the loan amount for Sandla wind project is 2,968 INR million.
	Equity value	434.83 INR million	The value is based on CERC tariff orders dated 15/05/2014 for Poly Solar Parks and 31/03/2015 for Sandla Wind Project /31/. The value is equivalent to 30% of the total project cost which is deemed acceptable to the project verification team. According to the loan sanction letters for Poly solar parks /14/, the equity investment is 434.30 INR million. According to the loan sanction letters for Sandla wind project/14/, the equity investment is 402.30 INR million.
		936.72 INR million	
	Interest rate on loan	Poly - 12.70%	The value is based on CERC tariff orders dated 15/05/2014 for Poly Solar Parks and 31/03/2015 for Sandla Wind Project /31/. According to CERC tariff order dated 15/05/2014 /31/, the computations of interest on loan carried out for determination of tariff in respect of the RE projects treating the value base of loan as 70% of the capital cost and the weighted average of Base rate prevalent during the first six months of the (i.e. 9.70%) plus 300 basis points (equivalent to interest rate of 12.70%). According to CERC tariff order dated 31/03/2015 /31/, the computations of interest on loan have been carried out for determination of tariff in respect of the RE projects treating the value base of loan as 70% of the capital cost and the weighted average of Base rate prevalent during the first
		Sandla – 13.00%	

			six months of the (i.e. 10.00%) plus 300 basis points (equivalent to interest rate of 13.00%). This is deemed acceptable to the project verification team. According to the loan sanction letters for Poly solar parks /14/, the interest rate for the project activity is 12.00%. According to the loan sanction letters for sandla wind project /14/, the interest rate for the project activity is 10.90%.
	Book Depreciation (SLM)		
	Salvage Value (%)	10.00%	Salvage value is considered as 10% of the total project cost (excluding cost of land lease, erection and commissioning charges as well as transportation charges). These have been added back to the cash flow. Land cost is not considered in IRR calculations which is deemed acceptable to the project verification team. However, PO considered 10% of cost of plant and machinery (WTG farm) and 100% land cost as residual (salvage) value for the project activity conservatively). This is further validated as per the accounting practises and same has been also cross checked from Schedule II of the Companies Act 2013 /B19/ which allows 95% of original cost to be depreciated implying a consideration of 5% as salvage value as a standard accounting practice. Thus, the consideration by the PO of 10% salvage value is conservative and hence appropriate for the project activity.
	IT Depreciation (SLM)		
	Income tax rate (%)	30.00%	Values are based on tax rates notified by the Government of India for the said year in
	MAT (%)	18.50%	
	Service Tax (%)	14.50%	
	Surcharge (%)	10.00%	

Education cess (%)	3.00%	which investment decision was taken.

The input values of the parameters involved in the investment analysis have been crosschecked against each of the evidence provided by the project owner and all the values were found to be applicable/relevant at the time of the investment decision and or project activity scenario.
Post tax Equity IRR i.e., 10.25% is less than Cost of Equity i.e., 14.27% and therefore renders the project activity financially non-feasible.

Sub-step 2d: Sensitivity analysis
As per Tool 27, version 12, variables, including the initial investment cost, that constitute more than 20% of either total project costs or total project revenues should be subjected to reasonable variation. The Guidance on Assessment of Investment Analysis requires the robustness of the conclusion arrived at to be proved through a sensitivity analysis by varying the critical assumptions to a reasonable variation (± 10%). The project developer has identified PLF, project cost, and electricity tariff as critical assumptions. O&M cost does not constitute more than 20% of total project cost and hence not considered for sensitivity analysis. The sensitivity analysis reveals that even under more favourable conditions, the equity IRR would not cross the benchmark return as given in the following table:

Parameter	-10%	0	+10%	Breaching value
PLF	7.59%	10.25%	13.08%	14.25%
Electricity tariff Rate	7.59%	10.25%	13.08%	14.25%
Project Cost	12.73%	10.25%	8.24%	-15.00%

In conclusion, the equity IRR (after tax) will not reach the benchmark of 14.27% within the reasonable fluctuation range of +/-10% of the key financial parameters. The project verification team has cross-checked all the input values and calculations which are found to be correct and in accordance with Tool 27, version 12 /B07/.

The verification team carried out its own an independent assessment on the likelihood of the equity IRR breaching the benchmark and this assessment reveals that the project would become non additional only if:

- PLF goes up by 14.25%
- Project cost goes down by 15.00%
- Tariff increases by 14.25%

PP has submitted that such a reduction in project cost or increase in PLF / tariff is highly unrealistic and unlikely to happen for the following reasons:

PLF: Generation taken into consideration is equal to CERC recommended PLF. However, as per actual generation /11/ since COD, the PLF works out to 22.13% for Poly solar works and 25.09% for Sandla Wind Project. Hence, to get a PLF of 28.56% (which translates to a hike of 14.25%) on a sustained basis is highly hypothetical and unrealistic.

	Project cost: Since the project activity is already operational since 2016, the cost incurred by the project owner is INR 1914.3 MN for Poly solar works and INR 3,370.30 MN for Sandla Wind Project /14/ /33/ as against the assumed amount of INR 1,499.43 MN and INR 3,122.39 MN respectively. The project will not be additional if the project cost goes down by 15%. The actual project cost represents firm cost and as such the question of any reduction in the cost is hypothetical. Tariff: The PPAs /5/ separately signed for both project activities mentions a tariff rate of INR 4.83/ kWh. The same was crosschecked with the sample invoices /13/ provided by the PO. It is therefore evident that the tariff rates have slightly increased compared to that assumed for the financial calculations but the project remains additional and an increase of 14.25% over the current tariff is not feasible. In conclusion, the post-tax equity IRR will not reach the benchmark of 14.27% within reasonable fluctuation range of +/-10% of the key financial parameters. The project verification team has cross checked all the input values and calculations which are found to be correct and in accordance with Tool 27, version 12 /B07/. ***Step 3: Barrier analysis*** PO has not applied barrier analysis. ***Step 4: Common practice analysis*** Common practice analysis for the project was conducted using CDM Tool 24, version 3.1) /B06/ ***Sub-step 4a: The proposed project activity(ies) applies measure(s) that are listed in the definitions section above*** The project is a wind power generation project and adopts type (b) measure listed in the Methodological tool am-tool-24-v03.1 Common practice /B06/. The applicable geographical area is Andhra Pradesh state of India. The state of Andhra Pradesh is chosen as the applicable geographical area as against the rest of the host country as the policy/tariff applicable for the renewable power projects is regulated by respective State Electricity Regulatory Commissions (SERCs) in accordance with the generic policy framed by the Central Electricity Regulatory Commission (CERC) and they differ from state to state. This is based on Electricity Act 2003, section 82 which clearly mentions “Every State Government shall, within six months from the appointed date, by notification, constitute for the purposes of this Act, a Commission for the State to be known as the (name of the State) Electricity Regulatory Commission” Appropriateness of the same has been checked and confirmed from the aforementioned act. (https://cercind.gov.in/Act-with-amendment.pdf). The investment climate for the renewable energy projects varies from State to State within India due to state specific local policy & regulatory framework as outlined by the State Electricity Regulatory Commissions of the respective state. Thus, consideration of the specific geographical area i.e. State of Andhra Pradesh for the common practice analysis of the proposed project activity found to be reasonable and justified. ***Sub-step 4a-1: calculate applicable capacity or output range as +/-50% of the total design capacity or output of the proposed project activity.***

	The applicable capacity calculated as +/-50% of total design capacity of proposed project activity was 37.2 to 111.6 MW, which was found to be in line with Tool 24. ***Sub-step 4a-2: identify similar projects (both CDM and non-CDM) which fulfil all of the following conditions:*** **(a) The projects are located in the applicable geographical area** These fall in the applicable geographical location i.e., state of Andhra Pradesh in India. **(b) The projects apply the same measure as the proposed project activity** These apply the same measure i.e., wind energy based power generation. **(c) The projects use the same energy source/fuel and feedstock as the proposed project activity, if a technology switch measure is implemented by the proposed project activity** These use the same source of input energy i.e., wind. **(d) The plants in which the projects are implemented produce goods or services with comparable quality, properties and applications areas (e.g. clinker) as the proposed project plant** These produce the same goods/services i.e., electricity supplied to the connected grid. **(e) The capacity or output of the projects is within the applicable capacity or output range calculated in Step 1** The capacity of these projects is in the range as defined in Step 1 i.e., 37.2 MW – 111.6 MW. **(f) The projects started commercial operation before the project design document (CDM-PDD) is published for global stakeholder consultation or before the start date of proposed project activity, whichever is earlier for the proposed project activity.** The projects started commercial operations before the start date of proposed project activity i.e., 26/06/2015 (Earliest contract of work within the bundle) There are 5 similar projects which satisfy all of the above conditions. The source mentions all the projects implemented before 23/07/2016 within the desired capacity range /34/ and found to be accurate. ***Sub-step 4a-3: within the projects identified in Step 2, identify those that are neither registered CDM project activities, project activities submitted for registration, nor project activities undergoing validation. Note their number N_{all}.*** Among the identified projects, 2 of them are registered with a carbon scheme. Therefore, $N_{all} = 5 - 2 = 3$. ***Sub-step 4a-4: within similar projects identified in Step 3, identify those that apply technologies that are different to the technology applied in the proposed project activity. Note their number N_{diff}.*** All the 3 projects apply technologies that are different to the technology applied in the proposed project activity as per paragraph 12 (e) (i) “Nature of investment” of

	TOOL 24 version 03.1 /B06/. These 3 projects are not using latest type high efficiency WTGs similar to the project activity. Therefore, it can be concluded that N_{diff} = 3 ***Sub-step 4a-5: calculate factor F=1-N_{diff}/N_{all} representing the share of similar projects (penetration rate of the measure/technology) using a measure/technology similar to the measure/technology used in the proposed project activity that deliver the same output or capacity as the proposed project activity.*** The factor of the proposed project activity is calculated as follows: F = 1 – N_{diff}/N_{all} = 1 – (3/3) = 1 N_{all} – N_{diff} = 3-3=0 As per applied tool, the proposed project activity is a "common practice" within a sector in the applicable geographical area if the factor F is greater than 0.2 and N_{all} - N_{diff} is greater than 3. For the proposed project, F is greater than 0.2, but N_{all} -N_{diff} is not greater than 3, therefore, the project activity is not a common practice in the state of Andhra Pradesh. The project verification team therefore concludes that as the project activity is not financially feasible and not a common practice, the project is additional. The project verification team also concludes that the project activity is not financially feasible without ACC revenue and is additional.

D.3.6 Estimation of emission reductions or net anthropogenic removal

Means of Project Verification	DR, I
Findings	CL 03, CL 04, CAR 06 and CAR 07 were raised and closed successfully. Please refer to Appendix 4 for further details.
Conclusion	The verification team confirms that the equations and parameters used to calculate GHG emission reductions or net anthropogenic removals in the sections B.6 of PSF/1/ are in accordance with applied methodology, GCCM001 version 3.0 /B02/. The baseline emissions are calculated using the formula: $\boldsymbol{BEy = EG_{PJ,y} \times EF_{grid,y}}$ Where: BEy = Baseline emissions in year *y* (t CO_2) $EG_{PJ,y}$ = Quantity of net electricity generation that is produced and fed into the grid as a result of the implementation of the CDM project activity in year *y* (MWh/yr.) $EF_{grid,y}$ = Combined margin CO_2 emission factor for grid connected power generation in year *y* calculated using the latest version of "TOOL07: Tool to calculate the emission factor for an electricity system" (t CO_2/MWh) The formula has been correctly applied as per §24 of the applied methodology according to which "baseline emissions include only CO_2 emissions from electricity generation in power plants that are displaced due to the project activity". As per the PSF /1-b/ the estimated net electricity generation from the project activity ($\boldsymbol{EG_{PJ,y}}$) is estimated to be 162,936 MWh/year which is derived from the Joint Monthly Reading Reports /7/. The same have been duly verified and the project verification team confirms that the actual generation from the project activity is consistent with

the estimation in the PSF /1-b/ as well as the ER calculation sheet /2/ and hence is acceptable.

The electricity generation from the project activity is calculated based on the value of PLF i.e., 25 % which is sourced from the generic levelized generation tariff order for the FY 2014-2015 and FY 2015-16 by the CERC /31/. The value considered by the project owner for determining the ex-ante emission reductions in the PSF is therefore deemed acceptable to the verification team after verification of the said order.

The project activity has applied the "Tool to calculate the emission factor for an electricity system" version 7.0 /B05/ for the calculation of CO_2 emission factor of the grid. The assessment of the step wise approach for the calculation of the parameter $EF_{grid,y}$ is detailed below:

Steps for Calculation of combined grid emission factor as per TOOL07: "Tool to calculate the emission factor for an electricity system" version 07	**Assessment**
Step 1: Identify the relevant electricity systems	In accordance with §10(e) of the applied tool, the project activity identifies the Indian Grid as the relevant electricity system. In India, all regional grids have been integrated as a single Indian Grid covering all the states in December 2013 by the Central Electricity Authority (CEA), Government of India. Therefore, in accordance with §17(a) of the applied tool the delineation of the project electricity system and connected electricity systems published by the DNA of the host country i.e. CO_2 Baseline Database for the Indian Power Sector, Version 17, October 2021 published by Central Electricity Authority (CEA), Government of India /17/ is used. This was the latest version available at the time of GSC of the proposed project activity. The same has been duly verified and found to be acceptable.
Step 2: Choose whether to include off-grid power plants in the project electricity system (optional)	The project activity has chosen only grid power plants. The project verification team has reviewed the ER sheet /2/, the CEA published database /17/ and found the same to be acceptable.
Step 3: Select a method to determine the operating margin (OM) (**($EF_{grid,OMSimple,y}$)**	With reference to the options provided for the determination of OM under §38 of the Tool, the project activity has

		selected Simple OM emission factor calculation. The same is found acceptable as the options of Simple adjusted OM and Dispatch data analysis OM could not be utilized due to lack of availability of data. The aforementioned fact is also considered by the Central Electricity Authority in the user guide for CO_2 Baseline Database for the Indian Power Sector version 17.0, October 2021 /17/. Furthermore, the Average OM method also cannot be applied as low cost/must run resources (LCMR) constitute less than 50% of total grid generation for recent 5year data (2016-2017 to 2020-2021). The same has been verified against the CEA Baseline database //. Therefore, as the LCMR share for the recent 5 years is less than 50%, simple OM can be used. The same is found to be in compliance with the applied tool and found to be acceptable. The parameter "Simple OM emission factor", is fixed ex-ante.
	Step 4: Calculate the operating margin emission factor according to the selected method	The Simple OM emission factor is calculated as a weighted average generation for the recent 3 years i.e. 2018-2019, 2019-2020, and 2020-2021. The values have been verified against the database used i.e. Central Electricity Authority in the user guide for CO_2 Baseline Database for the Indian Power Sector version 17.0, October 2021 /17/ and found to be accurate. The same is found to be in compliance with §42(a) of the applied tool and found to be acceptable.
	Step 5: Calculate the build margin (BM) emission factor **($EF_{grid,BM,y}$)**	The Build Margin emission factor is calculated based on the recent information available i.e. value for the year 2020-2021. The value has been verified against the database used i.e. Central Electricity Authority in the user guide for CO_2 Baseline Database for the Indian Power

	Sector version 17.0, October 2021 /17/ and found to be accurate. The same is found to be in compliance with §72(a) of the applied tool and found to be acceptable.
Step 6: Calculate the combined margin (CM) emission factor	The combined margin emission factor is calculated by the Weighted average CM method and is based on the formula provided in §85 of the applied tool. The verification team has reviewed the calculation in the PSF/1/ as well as the ER calculation sheet /2/ and found the same to be transparent and accurate. The result of the emission factor calculation is therefore found to be acceptable.

The combined margin emission factor ($EF_{grid,y}$) calculated on the basis of Tool 07 is 0.9305 tCO_2e/MWh. This complies with the requirement stated in paragraph 9 of GCC Clarification no. 3 (version 1.0) /B01-8/, which states that *"if the project owner applies options 8(c) to 8(e) above, the latest available emission factor shall not be older than 3 years, at the time of submission of the project documentation for starting Global Stakeholder Consultation (GSC)".*

Therefore, the baseline emission value per year is derived as 151,612 tCO_2e using the aforementioned formulae and figures and is found to be acceptable.

Project emissions:

As per §26 of the applied methodology /B02/, "for most renewable energy project activities, project emissions are equal to zero." As wind energy is a GHG emission free source of energy for the project activity, project emissions are considered "Zero" for the project activity i.e. PEy = 0.
The same is in accordance with the applied methodology as well as project design and hence is found to be acceptable.

Leakage Emissions

As per §29 of the applied methodology no leakage emissions are estimated for the project activity. Leakage emission are therefore considered "Zero" for the project activity i.e. LEy = 0.

The same is in accordance with the applied methodology as well as project design and hence is found to be acceptable.

Emission reductions

In accordance with §30 of the applied methodology, emission reductions are calculated as follows:

$ERy = BEy - PEy - LEy$
Where:
ERy = Emission reductions in year *y* ($t CO_2$)
BEy = Baseline Emissions in year *y* ($t CO_2$)

	PEy = Project emissions in year *y* (t CO_2) LEy = Leakage emissions in year *y* (t CO_2) Therefore, the annual emission reduction value is derived as 151,612 tCO_2e using the aforementioned formulae and figures and is found to be acceptable. CCIPL verification team confirms that the baseline methodology and the applicable tool(s) have been applied correctly to calculate emission factor, project emissions, baseline emissions, leakage and emission reductions. Furthermore, all the data used in the PSF/1-b/ as well as the ER calculation sheet /2/ is quoted correctly including their source. The verification team therefore concludes that all the values used in the PSF /1-b/ are reasonable and the calculations are complete and accurate without any omissions. The same is found to be acceptable.

D.3.7 Monitoring plan

Means of Project Verification	DR, I
Findings	CL 04, CL 05, CL 06 and CAR 06 were raised and closed successfully. Please refer to Appendix 4 for further details.
Conclusion	The monitoring plan described in the PSF /1-b/ is in compliance with the applied methodology "GCCM001" version 3.0 /B-02/. The monitoring plan is also found to be in compliance with the requirements of GCC Environment and Social-Safeguards Standard version 3.0 and Project Sustainability Standard version 3.0 /B01-5/. The CCIPL project verification team has reviewed all the parameters in the monitoring plan against the requirements of the applied methodology and confirmed that no deviations relevant to the project activity have been found. The procedures have been reviewed through document review and interviews with the respective monitoring personnel. The project verification team can hence confirm that the proposed monitoring plan is feasible within the project design. Therefore, the project owner is able to implement the monitoring plan and the achieve emission reductions that can be reported ex-post and verified. **Data and parameters fixed ex-ante:** Ex-ante parameters provided under section B.6.2 of the PSF /1-b/ are found to be appropriate and in line with the applied methodology GCCM001 (version 3.0) /B02/. Ex-ante parameters of the project activity would be as follows:

Parameter	Verified Value	Assessment

	Operating margin CO_2 emission factor for the project electricity system in year y **$EF_{grid,OM,y}$**	0.9522 tCO_2 /MWh	The values are based on latest CO_2 Baseline Database for the Indian Power Sector User Guide, Version 17.0 /17/, October 2021 published by Central Electricity Authority (CEA), Government of India. For parameter **$EF_{grid,OM,y}$**, as per paragraph 42(a) of the "tool to calculate the emission factor for an electricity system" version 7.0, 3-year generation-weighted average, based on the most recent data available at the time of submission of the PSF /1/ has been used and found to be appropriate. For parameter **$EF_{grid,BM,y}$**, as per paragraph 72(a) of the "tool to calculate the emission factor for an electricity system" version 7.0, the most recent data available at the time of submission of the PSF /1/ has been used and found to be appropriate. The documentation source /17/ has been duly verified to confirm the values. Please also refer section D.3.6
	Build margin CO2 emission factor for the project electricity system in year y **$EF_{grid,BM,y}$**	0.8653 tCO_2 /MWh	
	Combined margin CO_2 emission factor for the project electricity system in year y **$EF_{grid,y}$**	0.9305 tCO_2 /MWh	In accordance with paragraph 85 of "tool to calculate the emission factor for an electricity system" version 7.0, the parameter **$EF_{grid,y}$** is calculated as the weighted average of the operating margin (0.75) & build margin (0.25) values, sourced from CO_2 Baseline Database for the Indian Power Sector User Guide, Version 17.0, October 2021/17/.

			The PSF /1-b/ as well as Emission Reduction calculation excel sheet /2/ have been duly verified to confirm the calculation. The derived value is found to be appropriate.

Data and parameters to be monitored ex-post:

Ex-post parameters mentioned under section B.7.1 of the PSF /1-b/ are found to be appropriate and in line with the applied methodology GCCM001 (version 3.0) /B02/. The parameters that are to be monitored ex-post are:

Sr. No.	Parameter	Assessment
1.	**$EG_{PJ,Y}$** Quantity of net electricity generation supplied by the project plant/unit to the grid in year y	The electricity generated by the project activity is supplied to the Indian grid. The amount of electricity exported by the project activity is continuously monitored by bi-directional energy main and a check meters of accuracy class 0.2s which are located at the 33 KV metering station. The serial numbers mentioned in the PSF /1-b/ are in accordance with the onsite observation /30/. The energy meters installed at the substation end are jointly inspected and sealed by the state utility and its representatives. The calibration of the meters has been carried out once in a year by the state electricity officials as per provision in the PPA /5/. The same has been confirmed during the onsite visit /30/. The verification team also confirmed that the metering is performed as per the single line diagram /12/ checked during the onsite visit. The monitoring parameter is recorded on monthly basis. The Joint Meter Readings (JMR) taken every month from the meter, in the presence of authorised official from state electricity board along with a representative of the project owner, gives the net value of electricity supplied by the project activity to the grid. The monthly value of metered energy is the basis for PO to raise monthly invoices /13/. Therefore, Net electricity supplied to the grid by the project activity will be cross checked with the JMR /7/ and monthly invoices raised /13/. It can therefore be concluded that the project owner has the ability to

			implement the monitoring plan mentioned in the PSF /1-b/. Furthermore, the data collected as part of monitoring will be archived electronically and be kept at least for 2 years after the end of the crediting period or till the last issuance of ACCs for the project activity whichever occurs later.
	2.	CO_2 Emission Reductions (SDG 13)	The project activity generates and supplies renewable wind energy-based electricity to the grid, where it replaces fossil fuel source-based electricity. Emission reduction is calculated based on the net electricity generation from the project activity which is exported to grid and grid emission factor. While the grid emission factor is fixed ex-ante, the net electricity generation is continuously monitored as stated above for the monitoring parameter $\mathbf{EG_{PJ,Y}}$ The calculation procedures for the reduction in CO_2 emissions are correctly defined in the PSF. The parameter is being monitored to assess to contribution SDG goal -13 Climate Change and also the positive environmental impact. Adequate details for monitoring/reporting/recording are defined in the PSF. The CO_2 emission reduction is validated from the ER calculation sheet /02/ and found appropriate.
	3.	Noise Pollution	Noise is primarily produced during the operation of WTGs due to mechanical and aerodynamic sources. The noise levels are monitored monthly around the wind turbines and pooling station. The verification team has checked the sample noise monitoring records /38/. This was confirmed during interviews conducted on site /30/ and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team.
	4.	Solid waste Pollution from hazardous waste	The hazardous waste generated by the Project activity refers to the Transformer oils, cotton waste, etc., which is disposed of as per Central Pollution Control Board standards and as per prevailing laws and regulations of the host country i.e.,

			Hazardous and Other Wates (Management and Transboundary Movement) Rules, 2016 /B18/. The quantity of hazardous solid waste disposed will be monitored on a yearly basis by means of the records maintained on site. This was further confirmed by interviewing /30/ the monitoring personnel of the project activity during site visit and by checking sample hazardous waste disposal records /16/. The monitoring practice followed is therefore found to be appropriate and is acceptable to the verification team.
	5.	Solid waste Pollution from E-wastes	The e-waste generated by the Project activity viz. Spares of SCADA system, inverters and other electrical and electronic parts involved in the project or post their useful life will be disposed as per prevailing laws and regulations of the host country i.e., E-Waste (Management) Rules, 2011 /B24/. Accordingly, the e-waste generated from the project activity will be collected by the SPCB authorized Solid E-Waste recyclers/ dismantlers/ Scrap dealers. The quantity of E-waste reused/recycled/refurbished/disposed of will be monitored per year by means of the records maintained on site. This was further confirmed by interviewing /30/ the monitoring personnel of the project activity during site visit /30/. The monitoring practice followed is therefore found to be appropriate and is acceptable to the verification team.
	6.	Protecting Species Diversity	The PO will monitor the number of bird hits. As a precautionary measure, bird guards are added to prevent birds from striking. The project verification has confirmed on this during the on-site visit /30/ and also reviewed sample records maintained for bird hits /39/.
	7.	Employment – Long Term *(SDG 9)*	This parameter is monitored yearly based on the number of jobs created by the project owner on a long-term basis. The project will at least provide employment to 5 persons yearly which can be verified using the site register /

			employment records maintained for project activity. PO has provided the Project Activity specific Employee Lists segregated into long term and short-term employments /35/. This was confirmed during interviews conducted on site /30/ and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team.
	8.	Employment – Short Term	This parameter is monitored yearly based on the number of jobs created by the project owner on a short-term basis. The project will at least provide employment to 5 persons yearly which can be verified using the site register / employment records maintained for project activity. PO has provided the Project Activity specific Employee Lists segregated into long term and short-term employments /35/. This was confirmed during interviews conducted on site /30/ and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team.
	9.	Efficiency of health services (SDG 3)	The project owner will create basic health services, set up health camps and distribute medicines and vaccines to local people. The records for the same will be kept by the project owner and will be monitored once in three years. The means of monitoring was confirmed during interviews conducted on site /30/ and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team.
	10.	Skill Development Training (SDG 4)	The project owner will provide training for both existing employees and local youth and adults with relevant skills. The project will train at least 5 people throughout the crediting period which can be verified from the training attendance sheet. This was verified by means of training records for all the employees /20/ maintained for project activity. The PO also has a training calendar / schedule in place which is prepared at the beginning of every financial year /20/.

			This was confirmed during interviews conducted on site /30/ and the monitoring practices followed by the project owner is found to be appropriate in relation to the project activity and its acceptable to the verification team.
	11.	Incidents / Accidents (SDG 8)	The number of major incidents/accidents will be monitored yearly. The project owner conducts occupational safety trainings, display of safety posters at site and follows company EHS policy /24/ strictly. The monitored value can be confirmed from the EHS records maintained on site. This was confirmed during interviews conducted on site /30/ and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team.

The verification team therefore confirms that the parameters to be monitored have been presented correctly according to standard as well as the methodological specific requirements /B02/. This is in conformance with the requirements of GCC Verification Standard (version 3.1) /B01-2/.

D.4. Start date, crediting period and duration

Means of Project Verification	DR, I
Findings	No findings were raised pertaining to this section
Conclusion	The project activities forming the bundle have the following start dates: **Project Activity** / **Capacity** / **Start Date** Poly Solar Parks Private Limited / 24 MW / 23/07/2016 Sandla Wind Power Project Private Limited / 50.4 MW / 31/03/2016 The start date of the bundle activity is therefore considered as 31/03/2016, which is the earliest date of start of operation amongst all the involved project activities in the bundle. The same has been duly verified against the commissioning reports /8/ and found to be acceptable by the verification team. Crediting period has been chosen as fixed 10 years from 23/07/2016 to 22/07/2026. The start date of the crediting period is stated as 23/07/2016, which is appropriate as per §40(b) of the Project Standard version 03.1 /B01-1/. Project owner has considered the expected lifetime of the project activity as 25 years. The same has been verified against the technical specification /6/ of the WTGs installed and confirmed on the basis of sectoral expertise.

	The project verification team therefore concludes that the start date, crediting period type and duration are in conformance with the requirements of §38, §39 and §40 of GCC Project Standard, version 03.1 /B01-1/ and §13 of GCC Clarification No. 1, version 1.3 /B01-6/.

D.5. Environmental impacts

Means of Project Verification	DR, I
Findings	No findings were raised pertaining to this section
Conclusion	The project activity refers to the guidelines on Environmental Impact Assessment published by Ministry of Environment, Forests and Climate Change (MoEF & CC), Government of India (GOI) under Environmental Impact Assessment notification 14/09/2006 which was further amended on 14/07/2018 /B20/. The said guidelines categorise project activities that require Environmental Impact Assessment. Wind energy based power projects are not listed in any of the categories of the schedule and hence are exempted from conducting Environmental Impact Assessment as per host country legislation. Based on the above referenced documents, the verification team concludes that as per host country legislation, environmental impacts due to wind power plants are not considered significant and hence Environmental Impact Assessment is not mandated.

D.6. Local stakeholder consultation

Means of Project Verification	DR, I
Findings	CAR 08 was raised and closed successfully. Please refer to Appendix 4 for further details.
Conclusion	The local stakeholder consultation (LSC) was conducted for each project activity in the bundle at their respective project activity site as per GCC requirements. Details of the same are as follows: **Project Activity** / **LSC Date** Poly Solar Parks Private Limited — 28/04/2022 Sandla Wind Power Project Private Limited — 07/02/2022 The verification team confirms that the local stakeholder consultation process was performed by the project owner before the submission of the project activity for global stakeholder consultation. The relevant local stakeholders were invited through meeting invitation /18/. The assessment team has reviewed the documentation in order to validate the inclusion of relevant stakeholders. The verification team confirms that the communication method used to invite the stakeholders is found to be appropriate. As detailed in the PSF/1/, the representative of GCC project owner explained technical aspects and GCC mechanism & its requirement of project to stakeholders, also explained about Social, Environmental benefits and UN sustainable development goal impacts of the project. Furthermore, the stakeholders were asked

	to answer a questionnaire to gauge their understanding of the project activity and address their concerns if any. The summary of comments presented in the PSF /1/ has been verified with the documentation of the stakeholder consultation /18/ as well as onsite interviews with various stakeholders /30/ and has been found to be complete and appropriate. No negative feedback was received. Therefore, the verification team concludes that the local stakeholder consultation process was adequately conducted by the project participant to receive unbiased comments from the all the relevant stakeholders. The verification team confirms that the local stakeholder consultation process performed for the bundled project activity fulfils the GCC requirements and all the LSC documents /18/ are verified and found acceptable.

D.7. Approval and Authorization- Host Country Clearance

Means of Project Verification	DR, I
Findings	FAR 01 has been raised in this context. Please refer to Appendix 4 for further details.
Conclusion	As per the GCC Clarification No. 1 /B01-6/ the submission of Host Country Attestation on double counting is required by CORSIA labelled project after 31/12/2020. Therefore, for carbon credits issued during the period 23/07/2016 to 31/12/2020 the host country approval is not required. The verification team confirms that Host Country Attestation will be required and provided by the project owner during the first or subsequent verification when the issuance of carbon credit is considered beyond 31/12/2020.

D.8. Project Owner- Identification and communication

Means of Project Verification	DR, I
Findings	CL 02 was raised and closed successfully. Please refer to Appendix 4 for further details.
Conclusion	The project activity is a bundle involving two individual project activities legally owned by Sandla Wind Project Private Limited and Poly Solar Parks Private Limited. The project verification team has also verified the company registration documents /4/, commissioning reports /8/ as well as the power purchase agreement /5/ to ascertain the legal ownership of the project activity and found the same to be acceptable. The entities involved have chosen Sandla Wind Project Private Limited and Greenko Energies Private Limited to act as the project owners for the bundled project and same has been duly verified against the Letter of Authorization signed by all the legal owners and accepted by the designated project owner /25/. The information and contact details of the project owner have also been appropriately incorporated in Appendix 1 of the PSF /1/. The verification team further confirms that the information of the project owner is provided as per the template and the information regarding the project owner stated in the PSF/1/ and authorization letter /25/ were found to be consistent and acceptable. The same is also in accordance with paragraph 18 of GCC Clarification No. 1 version 1.3 /B01-6/.

D.9. Global stakeholder consultation

Means of Project Verification	DR, I
Findings	No findings pertaining to this section
Conclusion	The PSF/1/ was published for global stakeholder consultation from 21/11/2022 till 05/12/2022 (https://www.globalcarboncouncil.com/global-stakeholders-consultation/). During the said period no Global stakeholders' comments were received. The verification team therefore concludes that the process for global stakeholder consultation was conducted in accordance with the requirements paragraphs 25 and 26 of the GCC Project Standard (version 3.1) /B01-1/. The PSF was made public for receiving stakeholder feedback and no comments were raised during the GSC process.

D.10. Environmental Safeguards (E+)

Means of Project Verification	DR, I
Findings	CL 08 was raised and closed successfully. Please refer to Appendix 4 for further details.
Conclusion	The Project owner has chosen to apply for the Environmental No-net-harm Label (E+). The assessment of the impact of the project activity on the environmental safeguards has been carried out in section E.1 of the PSF /1/. No risks to the environment were identified due to the project implementation and operation. The following have been identified as positive impacts of the project activity: Environment – Air- CO_2 emissions- Use of wind energy for electricity production Environment – Natural Resources – Replacing fossil fuels with renewable sources of energy. Furthermore, risks are identified with regards to hazardous solid waste pollution, E-waste, bird hits, and noise pollution and the project owner has provided an appropriate mitigation plan for the same in section B.7.2 of the PSF /1/. An appropriate monitoring plan has been put in place to monitor the parameters scored and risks identified due to implementation of the project activity. A detailed matrix, including project verification team assessment, has been included in appendix 5 of this report.

Impact of Project Activity on Environmental Safeguards	**Assessment**
CO_2 emissions (EA03)	In absence of the project activity, the electricity generated from the project activity would be generated in the Indian Grid by power plants that are predominantly fossil-fuel based, thereby leading to CO_2 emissions. The generated electricity by the project activity is based on the renewable energy source, which causes no CO_2 emissions. The project will thus have a positive impact by reducing measurable amount of CO_2 emissions. The project is

		expected to reduce CO_2 emission throughout the crediting period. As no negative environmental impacts are anticipated, the parameter is evaluated as harmless and scored a +1 by the project owner. This is accepted by the project verification team. This amount of emission reduction will be monitored as per monitoring plan in the PSF /1/ section B.7.1 and assessment of the same is provided section D.3.7 of the Project Verification Report.
	Noise Pollution (EA09)	Noise is primarily produced during the operation of WTGs due to mechanical and aerodynamic sources. It is evident from the noise monitoring records /38/ maintained at site that the Noise levels are well below the limit defined by the law. The same was also confirmed by the verification team during site visit as well as from the interviews of stakeholders. Therefore, the impact of the said parameter is assessed as harmless. and scored a +1 by the project owner. This is accepted by the project verification team. The said parameter will be monitored as per monitoring plan in the PSF /1/ section B.7.1 and assessment of the same is provided section D.3.7 of the Project Verification Report.
	Solid waste Pollution from Hazardous wastes (EL02)	The hazardous waste generated by the Project activity refers to the Transformer oils, cotton waste, etc., which is disposed of as per Central Pollution Control Board standards and as per prevailing laws and regulations of the host country i.e., Hazardous and Other Wates (Management and Transboundary Movement) Rules, 2016 /B18/. Monitoring plan is provided in section B.7.2 of the PSF to ensure the compliance with the regulations in place. The same will be monitored throughout the crediting period by the project owner by means of records of hazardous waste disposal from the project activity. The same was confirmed during the onsite assessment /30/ and accepted by the verification team. The monitoring plan provided is provided in section B.7.2 is appropriate and assessment of the same is provided section D.3.7 of the Project Verification Report.
	Solid waste Pollution from E-wastes (EL04)	The e-waste generated by the Project activity viz. Spares of SCADA system, inverters, and other electrical and electronic parts involved in the project or post their useful life will be disposed as per prevailing laws and regulations i.e., E-Waste (Management) Rules, 2011 /B24/. Monitoring plan is provided in section B.7.2 of the PSF to ensure the compliance with the regulations in place. The

		same will be monitored throughout the crediting period by the project owner by means of records of e-waste re-used/recycled/refurbished or disposal from the project activity. The same was confirmed during the onsite assessment /30/ and accepted by the verification team. The monitoring plan provided in section B.7.2 is appropriate and assessment of the same is provided section D.3.7 of the Project Verification Report.
	Protecting/ enhancing species diversity (ENR03)	The project activity may affect the birds' path. However, measures are taken to minimize the impact by placing bird guards to protect the birds and thereby reducing bird mortality. The same was confirmed during the onsite assessment /30/ and accepted by the verification team. The monitoring plan provided in section B.7.2 is appropriate and assessment of the same is provided section D.3.7 of the Project Verification Report.
	Replacing fossil fuels with renewable sources of energy (ENR07)	In absence of the project activity, the equivalent amount of electricity would be generated from the operation of grid-connected power plants, which is GHG intensive. The project activity generates and supplies renewable wind energy based electricity to the grid, where it replaces fossil fuel source-based electricity, thus the project activity is unlikely to cause any harm and is assessed as harmless. As the project activity will have a positive impact by replacing fossil fuels with renewable sources of energy, the parameter is evaluated as harmless and scored a +1 by the project owner. This is accepted by the project verification team. This amount of emission reduction will be monitored as per monitoring plan in the PSF /1/ section B.7.1 and assessment of the same is provided section D.3.7 of the Project Verification Report.
	The verification team confirms that the project owner has conducted assessment and reporting of the potential aspects which are identified for each project type as per appendix 1 of the GCC Project Environmental and Social Safeguards standard version 3.0/B01-4/ and is applicable to the Project activity and the monitoring procedure of each is given in section E.1, B.7.1, and B.7.2 of the PSF /1/. Therefore, it can be concluded that the Project Activity is not likely to cause any harm to the environment and net score for the project comes out to be +6, hence, is eligible to achieve additional E+ certification. The GCC Verifier certifies that the Project Activity is not likely to cause any net harm to environment.	

D.11. Social Safeguards (S+)

Means of Project Verification	DR, I

<table>
<tr><td>Findings</td><td>CL 08 was raised and closed successfully. Please refer to Appendix 4 for further details.</td></tr>
<tr><td>Conclusion</td><td>
The Project owner has chosen to apply for the Social No-net-harm Label (S+). The assessment of the impact of the project activity on the social safeguards has been carried out in section E.2 of the PSF /1/. No risks to the society were identified due to the project implementation and operation.

The following have been identified as positive impacts of the project activity:
Social – Jobs – Long-term jobs (> 1 year) created/ lost.
New short-term jobs (< 1 year) created/ lost
Social – Health & Safety – Efficiency of Health services
Social – Education - Specialized training / education to local personnel

Furthermore, risks are identified regarding accidents/incidents during operational life of the project activity and project owner has provided appropriate mitigation plan for the same in section B.7.2 of the PSF.

The appropriate monitoring plan has been put in place to monitor the elements scored in social safeguard section E.2 of the PSF /1/. The detailed matrix, including project verification team assessment, has been included in appendix 6 of this report.

<table>
<tr><th>Impact of Project Activity on Social Safeguards</th><th>Assessment</th></tr>
<tr><td>Long-term jobs (> 1 year) created/ lost (SJ01)</td><td>The project activity will lead to long term employment generation during the operational phase which can be verified from the employment records // maintained on site for each project activity. The monitoring approach is discussed in section D.3.7 of this report.
The aforementioned document can be verified during issuance verification in accordance with the monitoring plan in the PSF /1/ sections B.7.1. and E.2.
The creation of permanent job is a positive impact created by the project activity and thus this impact is assessed as harmless. An appropriate monitoring plan has been put in place to monitor the parameter for the impact, hence the scoring of +1 has found acceptable by the team.</td></tr>
<tr><td>Short-term jobs (< 1 year) created/ lost (SJ02)</td><td>The project activity has led to short term employment generation during the construction and the operational phase which can be verified from the employment records /35/ maintained on site for each project activity. The monitoring approach is discussed in section D.3.7 of this report.

The aforementioned document can be verified during issuance verification in accordance with the monitoring plan in the PSF /1/ section B.7.1. and E.2

The creation of temporary jobs is a positive impact created by the project activity and thus this impact is assessed as harmless. An appropriate monitoring plan has been put in place to monitor the parameter for the impact, hence the scoring of +1 has found acceptable by the team.</td></tr>
</table>
</td></tr>
</table>

	Specialized training / education to local personnel (SE01)	As per the PSF/1/ and interview with the project owner/30/, the project owner would impart training to the local youth periodically so as to increase the skill set of on operation and maintenance of project; occupational safety, first aid, accident reporting etc. The monitoring approach is discussed in section D.3.7 of this report. The same could be verified from the training records /20/ and interviews with the employees /30/ to confirm the same during issuance verification in accordance with the monitoring plan in the PSF/1/ section B.7.1. and E.2 The parameter is a positive impact created by the project activity and thus this impact is assessed as harmless. An appropriate monitoring plan has been put in place to monitor the parameter for the impact, hence the scoring of +1 has found acceptable by the team.
	Reducing/increasing accidents/Incidents/fatality (SHS03)	As per the PSF /1/, records of major accidents/incidents in a year will be monitored through EHS records. The project owner shall provide the job-related Health and safety trainings to its employees at regular interval, and the number of accidents occurred can be verified at the time on emission reduction verification in accordance with the monitoring plan in the PSF/1/ section B.7.1. and E.2. The monitoring approach is discussed in section D.3.7 of this report. The impact created by the project is assessed as harmless. An appropriate monitoring plan has been put in place to monitor the parameter for the impact, hence the scoring of +1 has found acceptable by the team.
	Efficiency of health services (SHS07)	The project owner will organize medical camps including distribution of medicines and vaccines distributed to the stakeholders. The number of health camps conducted, vaccines distributed, and Medicine distributed will be monitored once in three years. The same could be verified during issuance verification in accordance with the monitoring plan in the PSF /1/ section B.7.1. and E.2 The parameter is a positive impact created by the project activity and thus this impact is assessed as harmless. An appropriate monitoring plan has been put in place to monitor the parameter for the impact, hence the scoring of +1 has found acceptable by the team.
	The verification team confirms that the project owner has conducted assessment and reporting of the potential aspects in the PSF /1/ which are identified for each project type as per appendix 1 of the GCC Project Environmental and Social Safeguards standard version 3.0/B01-4/ and is applicable to the Project activity and the monitoring procedure of each is given in section E.1, B.7.1, and B.7.2 of the PSF.	

	Therefore, it can be concluded that the Project Activity is not likely to cause any harm to society and net score for the project comes out to be +5, hence, is eligible to achieve additional S+ certification. The GCC Verifier certifies that the Project Activity is not likely to cause any net harm to society.

D.12. Sustainable development Goals (SDG+)

Means of Project Verification	DR, I
Findings	CL 09 was raised and closed successfully. Please refer to Appendix 4 for further details.
Conclusion	The project Activity demonstrates that it contributes to achieving the United Nations Sustainable Development Goals (SDGs). Of the 17 defined Goals, the project activity has no adverse effect on any and is expected to contribute to 6 SDGs. Hence the Project owner has chosen to apply for the United Nations Sustainable Development Goals (SDG+ label). The detailed assessment of the impact of the project activity on each of the targeted SDG's has been carried out in section F of the PSF /1/ by the project owner and Annexure 7 of this report. The 6 SDGs targeted for the SDG+ Label are: Goal 3: Ensure healthy lives and promote well-being for all at all ages. Goal 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all. Goal 7: Ensure access to affordable, reliable, sustainable and modern energy for all Goal 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all Goal 9: Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation Goal 13: Take urgent action to combat climate change and its impacts.

UN-level SDGs	Assessment
Goal 3. Ensure healthy lives and promote well-being for all at all ages SDG Target 3.8: Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and //vaccines for all Indicator 3.8.1: Coverage of essential health services	The project owner will organize medical camps including distribution of medicines and vaccines for the local people. The number of health camps conducted, vaccines distributed, and Medicine distributed will be monitored once in three years and should be verified during ER verification stage. PO has provided a declaration /37/ which states that some activities performed to achieve SDG 3 targets are beyond CSR, which is deemed acceptable to the project verification team. The parameter being monitored in the monitoring plan is found adequate. This has been discussed under section D.3.7 of this report.
Goal 4. Ensure inclusive and equitable quality education and	The project owner will conduct training on relevant technologies to empower local stakeholders with digital literacy. Records of

	promote lifelong learning opportunities for all SDG Target 4.4: By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship Indicator 4.4.1: Proportion of youth and adults with information and communications technology (ICT) skills, by type of skill	trainings and workshops conducted should be verified during the ER Verification stage along with the number of people trained yearly. The parameter being monitored in the monitoring plan is found adequate. This has been discussed under section D.3.7 of this report.
	Goal 7. Ensure access to affordable, reliable, sustainable and modern energy for all SDG target 7.2: By 2030, increase substantially the share of renewable energy in the global energy mix Indicator 7.2.1: Renewable energy share in the total final energy consumption	The project activity is a bundled wind power project with an installed capacity of 74.4 MW and it generates electricity of 162,936 MWh per year. The project activity was commissioned on 31/03/2016 (earliest start date of operation amongst the project activities involved in the bundle) and it continues to provide clean energy, thereby increasing the renewable energy share in the total final energy consumption thereby complying with the SDG target 7.2. The same was duly verified by the verification team from commissioning reports /8/ and electricity generation records /11/. The generated power is continuously monitored by the energy meters installed at the substation and details of the same are included in the PSF/1/ and found to be acceptable.
	Goal 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all SDG Target 8.8: Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment. Indictor 8.8.1: Fatal and non-fatal occupational injuries per 100,000 workers, by sex and migrant status	PO will ensure to protect labour rights by implementing strict EHS policy and through safety trainings, and display of safety posters/guidelines at project sites. The number of major accidents/incidents will be monitored through EHS records which should be verified during ER Verification stage. The parameter being monitored in the monitoring plan is found adequate. This has

		been discussed under section D.3.7 of this report.
	Goal 9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation SDG target 9.2: Promote inclusive and sustainable industrialization and, by 2030, significantly raise industry's share of employment and gross domestic product, in line with national circumstances, and double its share in least developed countries Indicator: 9.2.2: Manufacturing employment as a proportion of total employment	The project will provide employment opportunities to at least 10 eligible candidates for operations of the renewable energy related project activity. This can be verified from the employment records maintained on site. The parameter being monitored in the monitoring plan is found adequate. This has been discussed under section D.3.7 of this report.
	Goal 13. Take urgent action to combat climate change and its impacts SDG target 13.2: Integrate climate change measures into national policies, strategies and planning. Indicator 13.2.2: Total greenhouse gas emissions per year.	The project is estimated to achieve GHG emission reduction of 151,612 tCO_2e/year, thereby meeting the SDG target 13.2. The generated power is continuously monitored by the energy meters installed at the substation and details of the same are included in the PSF/1/ and found to be acceptable.
	The verification team confirms that the SDGs chosen by the project owner are in compliance with the paragraph 19, 20 and 21 GCC Project sustainability standard version 3.0/B01-5/ and is applicable to the Project activity and the monitoring procedure of each SDG is given in section F and B.7.1 of the PSF. It can therefore be concluded that the Project Activity is likely to contribute to the United Nations Sustainable Development Goals and would have a positive impact, hence, is eligible to achieve additional Diamond SDG+ certifications.	

D.13. Authorization on Double Counting from Host Country (for CORSIA)

Means of Project Verification	DR, I
Findings	FAR 01 has been raised. Please refer to Appendix 4 for further details.
Conclusion	A declaration under section A.5 of the PSF /1/ has been included for use of the approved carbon credits (ACCs) for the entire crediting period from 23/07/2016 to 22/07/2026 to offset GHG emissions. The project owner has clarified the intention for use of carbon credits for CORSIA. The project owner declared that no host country attestation is required for the pilot phase of 2021-23 (accepting credits issued for monitoring periods between 2016 and 2020), which is appropriate and acceptable according to paragraph 16 of the Standard on Avoidance of Double Counting, version 1.0 /B01-7/. Assessment with

	regards to confirmation on the project activity not being registered under any other GHG reduction certification mechanism, thereby avoiding double counting is provided under section D.2 of this report. The host country attestation is yet to be obtained for authorization on double counting. The verification team confirms that Host Country Attestation will be required and provided by the project owner during the first or subsequent verification when the issuance of carbon credit is considered beyond 31/12/2020.

D.14. CORSIA Eligibility (C+)

Means of Project Verification	DR, I
Findings	FAR 01 has been raised. Please refer to Appendix 4 for further details.
Conclusion	The project activity meets the CORSIA Eligibility criteria as the crediting period is after 01/01/2016 and the project is applying for registration under GCC, which is one of the approved programmes for eligibility. It was also confirmed that the project activity does not fall under the excluded unit types, methodologies, programme elements, and/or procedural classes. Furthermore, the Project Activity does not cause any net harm to the environment and/or society and therefore achieves Environmental No-net-harm Label (E+) as well as Social No-net-harm Label (S+) in accordance with the Environmental and Social Safeguards Standard, version 3.0. The project activity also contributes towards achieving United Nations Sustainable Development Goals (SDGs) by achieving 6 SDGs as per Project Sustainability Standard, version 3.0 to achieve SDG+ Label. The verification team therefore concludes that “The Project Activity complies with all the applicable requirement of the GCC Program and ICAO’s requirements on CORSIA Emissions Unit Eligibility Criteria and CORSIA Eligible Emissions Units, as per Clarification No 1., v 1.3 paragraph 23-25, and the ACCs expected to be issued during the crediting period is likely to be CORSIA eligible and can be used by International Airlines for offsetting their emissions during all phases of CORSIA and therefore requests GCC Steering Committee to append CORSIA Certification label (C+) to this project”. As per Clarification No.1 version 1.3 /B01-6/, for carbon credits generated during 01/01/2016 to 31/12/2020, Host Country Attestation is not required for CORSIA labelled credits. For carbon credits generated since 01/01/2021, HCA will be submitted by PO prior to submission of requesting issuance for emission reductions to the GCC Program. Therefore, a FAR has been raised in this respect.

Section E. Internal quality control

The Verification report has undergone a technical review and quality review before being submitted to the project owner. A technical reviewer is qualified in accordance with CCIPL’s qualification scheme for GCC verification performed the technical review.

Section F. Project Verification opinion

The GCC Project Verifier, Carbon Check (India) Private Ltd, verifies and certifies that the GCC

Project Activity “Sandla 74.4MW bundled Wind Power project at Andhra Pradesh, India”:

(a) has correctly described the Project Activity in the Project Submission Form (version 1.1, dated 10/10/2023) including the applicability of the approved GCC methodology, GCCM001, version 3.0 and meets the methodology applicability conditions, is additional and is expected to achieve the forecasted real and additional GHG emission reductions, complies with the monitoring methodology, has appropriately conducted local and global stakeholder consultation processes and has calculated emission reduction estimates correctly and conservatively;

(b) is likely to generate GHG emission reductions amounting to the estimated 1,516,122 tCO_2e (for the fixed 10 years crediting period), as indicated in the PSF/1/, which are additional to the reductions that are likely to occur in absence of the Project Activity and complies with all applicable GCC rules and therefore requests the GCC Program to register the Project Activity;

(c) is not likely to cause any net-harm to the environment and/or society and complies with the Environmental and Social Safeguards Standard, version 3.0 and therefore requests the GCC Program to register the Project Activity, which is likely to achieve the requirements of the Environmental No-net-harm Label (E+) and the Social No-net harm Label (S+); and

(d) is likely to contribute to the achievement of United Nations Sustainable Development Goals (SDGs), comply with the Project Sustainability Standard, version 3.0 and contribute to achieving a total of 6 SDGs, which is likely to achieve the Diamond SDG certification label (SDG+).

(e) complies with all the applicable requirement of the GCC Program and ICAO’s requirements on CORSIA Emissions Unit Eligibility Criteria and CORSIA Eligible Emissions Units, as per Clarification No 1., v 1.3 paragraph 23-25, and the ACCs expected to be issued during the crediting period is likely to be CORSIA eligible and can be used by International Airlines for offsetting their emissions during all phases of CORSIA and therefore requests GCC Steering Committee to append CORSIA Certification label (C+) to this project.

The Verification report describes a total of 19 findings, which include:

- 01 Forward Action Request (FAR);
- 10 Clarification Requests (CLs);
- 08 Corrective Action Requests (CARs)

All findings are resolved by the project owner (except the FAR which needs to be resolved during emission reduction verification).

Appendix 1. Abbreviations

Abbreviations	Full texts
ACC	Approved Carbon Credits
BM	Build Margin
CAR	Corrective Action Required
CCIPL	Carbon Check (India) Private Limited
CERC	Central Electricity Regulatory Commission
CDM	Clean Development Mechanism
CL	Clarification Request
CM	Combined Margin
CORSIA	Carbon Offsetting and Reduction Scheme for International Aviation
DNA	Designated National Authority
DR	Document Review
E^+	Environmental No net harm Label
EIA	Environmental Impact Assessment
FAR	Forward Action Request
GCC	Global Carbon Council
GHG	Green House Gas
GORD	Gulf Organization for Research and Development
GSC	Global Stakeholder Consultation
I	Interview
IRR	Internal Return Rate
ISO	International Organization for Standardization
Kw	Kilo Watt
KWh	Kilo Watt hour
LSC	Local Stakeholder Consultation
MW	Mega Watt
MWh	Mega Watt hour
OM	Operating Margin
PO	Project Owner
PPA	Power Purchase Agreement
PLF	Plant load factor
PS	Project Standard
PSF	Project Submission Form
PVR	Project Verification Report
S+	Social No- net harm Label
SDG+	United Nation Sustainable Development Goal Label
SERC	State Electricity Regulatory Commission
tCO_2e	Tonnes of Carbon dioxide equivalent
UNFCCC	United Nations Framework Convention on Climate Change
V	Version
VB	Verification Body
VS	Verification Standard
WTG	Wind Turbine Generator
w.r.t	With Respect To

Appendix 2. Competence of team members and technical reviewers

Carbon CHECK

Carbon Check (India) Private Limited

Certificate of Competency

Mr. Sanjay Agarwalla

has been qualified as per CCIPL's internal qualification procedures in accordance with the requirements of CDM AS (V7.0), ISO/IEC14065:2020, ISO/IEC 17029:2019 and other applicable GHG programs:

for the following functions and requirements:

☒ Validator	☒ Verifier	☒ Team Leader	☒ Technical Expert
☒ Technical Reviewer	☐ Health Expert	☐ Gender Expert	☐ Plastic Waste Expert
☒ SDG+	☒ Social no-harm(S+)	☒ Environment no-harm(E+)	☐ CCB Expert
☒ Financial Expert	☒ Local Expert for India and Bangladesh		

in the following Technical Areas:

☒ TA 1.1	☒ TA 1.2	☒ TA 2.1	☒ TA 3.1	☒ TA 4.1
☐ TA 4. n	☒ TA 5.1	☒ TA 5.2	☒ TA 7.1	☐ TA 8.1
☒ TA 9.1	☒ TA 9.2	☒ TA 10.1	☒ TA 13.1	☒ TA 13.2
☐ TA 14.1	☐ TA 15.1			

Issue Date
1st January 2023

Expiry Date
31st December 2023

Mr. Vikash Kumar Singh
Compliance Officer

Mr. Amit Anand
CEO

CCIPL_FM 7.9 Certificate of Competency_V2.1_012023

Carbon CHECK

Carbon Check (India) Private Limited

Certificate of Competency

Mr. Manas Halder

has been qualified as per CCIPL's internal qualification procedures in accordance with the requirements of CDM AS (V7.0), ISO/IEC14065:2020, ISO/IEC 17029:2019 and other applicable GHG programs:

for the following functions and requirements:

☒ Validator	☒ Verifier	☐ Team Leader	☒ Technical Expert
☐ Technical Reviewer	☐ Health Expert	☐ Gender Expert	☐ Plastic Waste Expert
☐ SDG+	☐ Social no-harm(S+)	☐ Environment no-harm(E+)	☐ CCB Expert
☐ Financial Expert	☒ Local Expert for India and Bangladesh		

in the following Technical Areas:

☐ TA 1.1	☒ TA 1.2	☐ TA 2.1	☒ TA 3.1	☐ TA 4.1
☐ TA 4. n	☐ TA 5.1	☐ TA 5.2	☐ TA 7.1	☐ TA 8.1
☐ TA 9.1	☐ TA 9.2	☐ TA 10.1	☒ TA 13.1	☐ TA 13.2
☐ TA 14.1	☐ TA 15.1			

Issue Date

1st January 2023

Expiry Date

31st December 2023

Mr. Vikash Kumar Singh
Compliance Officer

Mr. Amit Anand
CEO

CCIPL_FM 7.9 Certificate of Competency_V2.1_012023

Carbon CHECK

Carbon Check (India) Private Limited

Certificate of Competency

Ms. Kiran Nayak

has been qualified as per CCIPL's internal qualification procedures in accordance with the requirements of CDM AS (V7.0), ISO/IEC14065:2020, ISO/IEC 17029:2019 and other applicable GHG programs:

for the following functions and requirements:

☒ Validator	☒ Verifier	☐ Team Leader	☒ Technical Expert
☐ Technical Reviewer	☐ Health Expert	☐ Gender Expert	☐ Plastic Waste Expert
☐ SDG+	☐ Social no-harm(S+)	☐ Environment no-harm(E+)	☐ CCB Expert
☐ Financial Expert	☒ Local Expert for India		

in the following Technical Areas:

☐ TA 1.1	☒ TA 1.2	☐ TA 2.1	☐ TA 3.1	☐ TA 4.1
☐ TA 4. n	☐ TA 5.1	☐ TA 5.2	☐ TA 7.1	☐ TA 8.1
☐ TA 9.1	☐ TA 9.2	☐ TA 10.1	☐ TA 13.1	☐ TA 13.2
☐ TA 14.1	☐ TA 15.1			

Issue Date

1st January 2023

Expiry Date

31st December 2023

Mr. Vikash Kumar Singh
Compliance Officer

Mr. Amit Anand
CEO

CCIPL_FM 7.9 Certificate of Competency_V2.1_012023

Carbon CHECK

Carbon Check (India) Private Limited

Certificate of Competency

Mr. S. Ranganathan

has been qualified as per CCIPL's internal qualification procedures in accordance with the requirements of CDM AS (V7.0), ISO/IEC14065:2020, ISO/IEC 17029:2019 and other applicable GHG programs:

for the following functions and requirements:

☒ Validator	☒ Verifier	☒ Team Leader	☒ Technical Expert
☒ Technical Reviewer	☐ Health Expert	☐ Gender Expert	☐ Plastic Waste Expert
☒ SDG+	☒ Social no-harm(S+)	☒ Environment no-harm(E+)	☐ CCB Expert
☒ Financial Expert	☒ Local Expert for India		

in the following Technical Areas:

☒ TA 1.1	☒ TA 1.2	☐ TA 2.1	☒ TA 3.1	☐ TA 4.1
☐ TA 4. n	☒ TA 5.1	☐ TA 5.2	☐ TA 7.1	☐ TA 8.1
☐ TA 9.1	☐ TA 9.2	☐ TA 10.1	☒ TA 13.1	☒ TA 13.2
☐ TA 14.1	☐ TA 15.1			

Issue Date

1st January 2023

Expiry Date

31st December 2023

Mr. Vikash Kumar Singh
Compliance Officer

Mr. Amit Anand
CEO

CCIPL_FM 7.9 Certificate of Competency_V2.1_012023

Appendix 3. Document reviewed or referenced

No.	Author	Title	References to the document	Provider
/1/	PO	a) PSF for GSC	version 1.0, dated, 18/10/2022	PO
		b) Final PSF	version 1.1, dated, 10/10/2023	
/2/	PO	a. Emission reduction calculation spread sheet including grid emission factor calculation corresponding to /1-a/	version 1.0, dated, 18/10/2022	PO
		b. Emission reduction calculation spread sheet including grid emission factor calculation corresponding to /1-b/	version 1.1, dated, 10/10/2023	
/3/	PO	a. IRR spread sheet corresponding to /1-a/	version 1.0, dated, 18/10/2022	PO
		b. IRR spread sheet corresponding to /1-b/	version 1.1, dated, 10/10/2023	
		IRR sheet with actual values used for analysis	version 1.1, dated, 10/10/2023	
/4/	Ministry of Corporate Affairs	Proof of legal ownership (Company Master data) viz: Poly Solar Parks Private Limited Registration number: 090536	Date of incorporation : 14/10/2013	PO
		Proof of legal ownership (Company Master data) viz: Sandla Wind Project Private Limited Registration number: 160929	Date of incorporation : 08/10/2013	
/5/	Southern Power Distribution Company of A.P LTD	Power Purchase Agreement between Southern Power Distribution Company of A.P LTD and M/S. Poly Solar Parks Pvt LTD.	Dated: 30/11/2015	PO
		Power Purchase Agreement between Southern Power Distribution Company of A.P LTD and M/S. Sandla Wind Project PVT LTD.	Dated: 15/03/2016	
/6/	PO	Evidence for the project location (both project activities in the bundle) including photographs, nameplates of the installed units, and technical specifications of key project equipment installed at site	-	PO
/7/	PO	JMR Records for both project activities in the bundle from the year of start of operations	2016 - 2023	PO
/8/	Southern Power Distribution Company of A.P LTD	Commissioning reports of all the project activities in the bundle	Dated 23/07/2016 for Poly solar parks (24 MW) For Sandla: Dated 31/03/2016 (6.3 MW)	PO

			20/05/2016 (18.9 MW) 16/07/2016 (23.1 MW) 16/07/2016 (2.1 MW)	
/9/	Yathva Energy Solutions Pvt. Ltd.	Calibration Certificates for meters installed for Poly: - S. No. AP 925514 - S. No. AP 925516 - S. No. AP 925517	Dated: 09/12/2021	PO
		Calibration Certificates for meters installed for Sandla Serial numbers: - AP925495 - AP925498 - AP925496 - AP925499 - AP925497 - AP925500	Dated: 05/02/2022	
/10/	PO	Purchase order copies for the project plant equipment for Sandla Wind project issued to Suzlon Gujarat Wind Park Limited	Dated 14/08/2015	PO
		Balance of plant equipment and material supply contract for 24 MW wind power project	Dated 26/06/2015	
/11/	Poly Solar Parks Private Limited Sandla Wind Project Private Limited	Monthly Generation and auxiliary consumption records for both project activities	From start of operations	PO
/12/	Poly Solar Parks Private Limited Sandla Wind Project Private Limited	Single line diagram for both project activities, from electricity generation to the electricity feed point at grid interconnection	-	PO
/13/	Poly Solar Parks Pvt Ltd	Sample Electricity Invoices	Dated; 11/05/2021	PO
	Sandla Wind Project Pvt Ltd		Dated; 20/01/2022	
/14/	L&T FinCorp	Loan sanction letter (INR 1.2 billion) to Poly Solar Parks Private Limited for 24 MW	Dated 06/08/2015	PO
	L&T Infra Finance	Loan sanction letter (INR 250 million) to Poly Solar Parks Private Limited for 24 MW		
	IREDA	Loan sanction letter (INR 2226 million) to M/s Sandla Wind Project Private Limited for 50.4 MW project	Dated 11/04/2016	

	IIFCL	Loan sanction letter (INR 742 million) to M/s Sandla Wind Project Private Limited for 50.4 MW project	Dated February 2016	
/15/	Sandla Wind Project Private Limited	Civil Work Order	Dated 14/08/2015	PO
	New & Renewable Energy Development Corporation of Andhra Pradesh Ltd.	Board approval for sanction of 20MW wind project and 4 MW wind project to M/s Ploy Solar Parks Private Limited	Dated 19/01/2015 03/03/2015	
/16/	PO	Sample solid waste records for both the project activities	FY 2021-2022	PO
/17/	CEA	India's National Electricity Network Emission Factor (Grid EF calculations) - Central Electricity Authority (CEA) database https://cea.nic.in/cdm-co2-baseline-database/?lang=en	Version 17, October 2021	PO
/18/	Poly Solar Parks Private Limited Sandla Wind Project Private Limited	All evidence related to Local Stakeholders Consultation process for both project activities: Invitation notices dated 28/01/2022 and 19/03/2022 Attendance Sheet Photos Feedback forms	LSC meeting dated 05/02/2022 and 07/02/2022	PO
/19/	Poly Solar Parks Private Limited Sandla Wind Project Private Limited	ODA Declaration for both Project Activities	Dated 10/10/2023	PO
/20/	Poly Solar Parks Private Limited Sandla Wind Project Private Limited	Sample Training Records including photographs, attendance sheet, feedback forms, training material and questionnaires	FY 2021-2022	PO
/21/	Poly Solar Parks Private Limited Sandla Wind Project Private Limited	Sample Accident and Incident Records for all the project activities	FY 2021 - 2022	PO
/22/	Greenko	Greenko Corporate Social Responsibility Policy	Dated 18/01/2022	PO
/23/	Greenko	Greenko Sustainability Policy	Dated 19/04/2022	PO
/24/	Greenko	Greenko Integrated Management System (GIMS) Policy	Dated 03/03/2020	
/25/	Poly Solar Parks Private Limited Sandla Wind Project Private	Letter of Authorization issued by M/s Premier Photovoltaic Medak Private Limited to authorize M/s Sandla Wind Project Private Limited and Greenko Energies Private Limited as the Project Owners.	Dated 03/10/2023	PO

	Limited			
/26/	Press Information Bureau Government of India Ministry of Environment, Forest and Climate Change.	Re-Categorisation of Industries a landmark decision, new category of white industries will not require environmental clearance	Dated 05/03/2016	PO
/27/	Suzlon Global Services Limited	O&M Agreement between Sandla Wind Project Private Limited and Suzlon Global Services Limited	Dated 11/12/2015	PO
/28/	PO	Sample welfare records for all the project activities including pictures	FY 2020 – 2023	PO
/29/	PO	Sample employee health coverage records (Checkup reports) for both project activities	FY 2020 - 2023	PO
/30/	CCIPL	Audit notes and photographs	Dated 29/12/2022 – 30/12/2022	CCIPL
/31/	CENTRAL ELECTRICITY REGULATORY COMMISSION NEW DELHI	Determination of generic levellised generation tariff for the FY 2014-15 and FY 2015-16 under Regulation 8 of the Central Electricity Regulatory Commission (Terms and Conditions for Tariff determination from Renewable Energy Sources) Regulations, 2012. https://cercind.gov.in/2014/orders/SO354.pdf https://cercind.gov.in/2015/orders/SO4.pdf	Dated 15/05/2014 Dated 31/03/2015	Others
/32/	Reserve Bank of India	Results of the Survey of Professional Forecasters on Macroeconomic Indicators – 25th Round (Q2:2013-14) https://rbi.org.in/scripts/PublicationsView.aspx?id=15419	Dated 28/10/2013	Others
/33/	SAI CHAITHANYA & CO CHARTERED ACCOUNTANTS	CA Certificate for Poly Solar Parks Pvt Ltd and for Sandla Wind Project Pvt Ltd to certify project cost as at 31/03/2021	Dated 05/03/2022	PO
/34/	Central Electricity Authority	Evidence for Common Practice Analysis: Plant wise details of all India renewable energy projects https://cea.nic.in/wp-content/uploads/2020/04/Plant-wise-details-of-RE-Installed-Capacity-merged.pdf	Dated 20/03/2020	Others
/35/	PO	- Long term and short term employment records for all 4 project activities - Sample Attendance sheets and employee details	From start of operations	PO
/36/	Ministry of New and Renewable Energy (MNRE)	Developmental Impacts and Sustainable Governance Aspects of Renewable Energy Projects https://odishainnovationcell.nic.in/Content/SIC/Articles/RE_Development_Impacts_in_India.pdf	Dated September 2013	Others

/37/	Poly Solar Parks Private Limited Sandla Wind Project Private Limited	Declaration for SDG 3 activities performed beyond CSR	Dated 10/10/2023	PO
/38/	Poly Solar Parks Private Limited Sandla Wind Project Private Limited	Sample Noise Monitoring records for both project activities	Sandla - April 2022 Poly - March 2023	PO
/39/	Poly Solar Parks Private Limited Sandla Wind Project Private Limited	Sample bird hit records and pictures of installed bird guards for both project activities	FY 2022-2023	PO
/B01/	GCC	1. GCC Project Standard, version 3.1 2. GCC Verification Standard, version 3.1 3. GCC Program Manual, version 3.1 4. Environment-and-Social-Safeguards-Standard, version 3.0 5. Project-Sustainability-Standard, version 3.0 6. GCC Clarification No. 1, version 1.3 7. GCC Standard on Avoidance of Double Counting, version 1.0 8. GCC Clarification No. 3, version 1.0	-	Others
/B02/	GCC	GCC Methodology: GCCM001 Methodology for Renewable Energy Generation Projects Supplying Electricity to Grid or Captive Consumers	version 3.0	Others
/B03/	GCC	PSF template	-	Others
/B04/	UNFCCC	Tool 01: Tool for demonstration and assessment of additionality	Version 7.0.0	Others
/B05/	UNFCCC	Tool 07: Tool to calculate the emission factor for an electricity system	Version 7.0	Others
/B06/	UNFCCC	Tool 24: Common practice	Version 3.1	Others
/B07/	UNFCCC	Tool 27: Investment analysis	Version 12.0	Others
/B08/	CDM	https://cdm.unfccc.int/Projects/proj search.html	-	Others
/B09/	VERRA	https://registry.verra.org/app/search/VCS/All%20Projects	-	Others
/B10/	Gold Standard	GSF Registry (goldstandard.org)	-	Others
/B11/	Indian REC Standard	Renewable Energy Certificate Registry https://www.recregistryindia.nic.in/index.php/publics/registered_regens	-	Others
/B12/	I.REC Standard	International REC Standard (I-REC) https://www.irecstandard.org/regist ries/	-	Others
/B13/	Govt. of India	Electricity Act 2003, dated 26/05/2003	-	Others

/B14/	Govt. of India	National Electricity Policy 2005, dated 12/02/2005		
/B15/	Govt. of India	Integrated Energy Policy, 2006	-	Others
/B16/	Govt. of India	National Action Plan on Climate Change (NAPCC), 2008	-	Others
/B17/	Govt. of India	Renewable Energy Certificates (RECs), 2011	-	Others
/B18/	Central Pollution Control Board (CPCB)	Hazardous and Other Wates (Management and Transboundary Movement) Rules, 2016	Dated 06/07/2016	Others
/B19/	Govt. of India	Companies Act 2013	-	Others
/B20/	Ministry of Environment, Forest and Climate Change Govt. of India	Environmental Impact Assessment notification 1_SO1533E_14092006.pdf (environmentclearance.nic.in) Environmental Impact Assessment Notification Amendment	Dated 14/09/2006 Dated 14/07/2018	Others
/B21/	Ministry of Environment, Forest and Climate Change Govt. of India	Applicability of Environment Impact Assessment Notification, 2006 on Solar Photo Voltaic (PV) Power Projects; Solar Thermal Power Plants; and development of Solar Parks	Dated 07/07/2017	Others
/B22/	CCIPL	Contract signed between Sandla Wind Project Private Limited and Carbon Check India Private Limited	Dated 21/06/2022	CCIPL
/B23/	Govt. of India	THE FINANCE ACT	For FY 2014-2015 and FY 2015-16	Others
/B24/	Central Pollution Control Board (CPCB)	E-Waste (Management) Rules, 2011	Dated May 2011	Others

Appendix 4. Clarification request, corrective action request and forward action request

Table 1. CLs from this project verification

CL ID	01	**Section no.**	-	**Date:** 20/01/2023
Description of CL				
PO is requested to provide the following supporting documents for both the project activities in the bundle: 1. Proof of Legal Ownership 2. Power Purchase Agreement 3. Technical specification document of installed WTGs, Inverters, Transformers and Monitoring Equipment 4. Joint Meter Reading Records (since the commissioning of project till date) 5. Sample Invoices raised for FY 2021-2022 6. Generation Records (since the commissioning of project till date) 7. On site electricity consumption records 8. Yield Report for Sandla Wind Projects Private Limited 9. Evidence for Investment decision date 10. Loan sanction letter for Sandla Wind Projects Private Limited 11. O&M Agreement 12. Actual Project Cost Incurred 13. Records of Hazardous waste, solid waste generation and disposal and contracts with PCB certified vendors 14. Approval for usage of Ground water, if applicable 15. Details of workers employed / contracts signed for long term during construction and operational stages 16. Details of workers employed / contracts signed for short term during construction and operational stages 17. EHS policy 18. CSR policy 19. Health coverage records 20. Community and rural welfare contribution records 21. HR policy 22. Accident / Incident Records 23. Training records 24. Acknowledgement from PCB for White Category Industry 25. No ODA Undertaking/ declaration from the project owner 26. Local Stakeholder Meeting Photographs, Attendance sheet and Minutes of Meeting. 27. Declaration of intended use of Approved Carbon Credits (ACCs)				
Project Owner's response				**Date:** 09/10/2023
All above documents are shared through mail except for S.no. 7- Import values in JMR are the onsite consumption, 8 – Not available, 11- Not applicable for Poly Solar parks Pvt Ltd, 14 - Not applicable, 27 – As stated in PSF section A.5. *Additional documents are provided as below:*				
Documentation provided by Project Owner				
Noise monitoring records *Bird hit records* *Calibration certificates*				
Project verifier assessment				**Date:** 16/11/2023
The justification provided by the PO and the provided supporting documents are acceptable to the assessment team and hence, this CL is closed.				

CL ID	02	Section no.	D.8	Date: 20/01/2023
Description of CL				
The name of the Project owner, Sandla Wind Power Project Private Limited, mentioned on the cover page of the PSF is inconsistent with that mentioned in the LOA.				
Project Owner's response				**Date:** 09/10/2023
The name of the Project owner, Sandla Wind Project Private Limited, is made consistent on the cover page of the PSF as in the PSF.				
Documentation provided by Project Owner				
Revised PSF v1.1				
Project verifier assessment				**Date:** 16/11/2023
The PO has made consistent the name of the project owner on the cover page of the PSF with that in the LOA. This is acceptable to the verification team. Hence, the finding is closed.				

CL ID	03	Section no.	D.3.6	Date: 20/01/2023
Description of CL				
Section B.2 of the PSF refers to onsite consumption of electricity "for site offices during maintenance". However, PO has not considered the same as project activity emission referring to it as a "Minor source of emission" in section B.3. PO is required to corroborate and justify the same in accordance with paragraph 26 of the applied methodology.				
Project Owner's response				**Date:** 09/10/2023
Section B.2 of the PSF refers to onsite consumption of electricity "for site offices during maintenance". However, net energy is supplied to the grid after auxiliary consumption and same is elaborated in section B.2 of the PSF. Accordingly sec B.3 is corrected and been made in accordance with paragraph 26 of the applied methodology.				
Documentation provided by Project Owner				
Revised PSF v1.1				
Project verifier assessment				**Date:** 16/11/2023
The PO has elaborated in section B.3, the emissions from on-site electricity use in the project activity as per paragraph 26 of the methodology which is acceptable to the verification team. Hence the finding is closed.				

CL ID	04	Section no.	D.3.6, D.3.7	Date: 20/01/2023
Description of CL				
In section B.6.1 of the PSF: i. As per the applied tool 07 paragraph 42(a), Simple OM emission factor is to be calculated ex-ante using "*a 3-year generation-weighted average, based on the most recent data available at the time of submission of the CDM-PDD to the DOE for validation*". However, the data used for the same in the PSF pertains to the years 2014-15, 2015-16 and 2016-17 which is not in accordance with the applied methodology. ii. Similarly, the data used in the PSF for Build Margin (BM) emission factor pertains to 2016-17. However, as per the applied tool 07 paragraph 72, BM is to be calculated ex-ante using "most recent information available on units already built for sample group m at the time of CDM-PDD submission to the DOE for validation". Hence, the same is not in accordance with the applied methodology. iii. The data considered for low-cost/ must –run source of electricity generation is not based on the average of five most recent years.				
Project Owner's response				**Date:** 09/10/2023

I.	As per the applied methodology paragraph 42(a), Simple OM emission factor is calculated ex-ante using "a 3-year generation-weighted average, based on the most recent data available at the time of submission of the CDM-PDD to the DOE for validation" for which Version 17.0 of CEA data is considered and changed accordingly to the years 2018-19, 2019-20 and 2020-21.
II.	Similarly, the data used for Build Margin (BM) emission factor pertains to the latest data i.e., 2020-21. Thus BM is calculated ex-ante using "most recent information available on units already built for sample group m at the time of CDM-PDD submission to the DOE for validation". Hence, the same is made in accordance with the applied methodology.
III.	The data considered for low-cost/ must –run source of electricity generation is taken based on the average of five most recent years.

Documentation provided by Project Owner

Revised PSF v1.1

Project verifier assessment | **Date:** 16/11/2023

Section B.6.1 of the revised PSF now include the most recent available data for the determination of Simple OM emission factor and Build Margin(BM) emission factor. The same is based on "CO_2 Emission Database" Version 17.0, published by CEA. Also, the data considered for low-cost/ must –run source of electricity generation is now based on the average of five most recent years in the revised PSF. The data used has been found to be appropriate by the verification team and hence CL 02 is closed.

CL ID	05	**Section no.**	D.3.7	**Date:** 20/01/2023

Description of CL

In Section B.7.1 of the PSF:

i.	For the parameter $EG_{PJ,Y}$, as the project activity is already operational, please provide the specific energy meter type installed, their accuracy, serial numbers, calibration status etc. at the feeders as well as substation. The same is to be provided for both the project activities forming the bundle.
ii.	The QA/QC procedures should be more specific to the project activity as the same is operational since 2016, PO should touch upon the functioning of main and check meter and also specify the National Standard referred to ascertain the calibration frequency.
iii.	In accordance with onsite observations, PO is required to explain apportioning of electricity at both the project activity sites.
iv.	Please check and correct the "Frequency of Measuring/reading" column.
v.	In the Additional Comments column, the archiving period is to be appropriately mentioned.

Project Owner's response | **Date:** 09/10/2023

In Section B.7.1 of the PSF:

i.	As the project activity is already operational, the specific energy meter type installed, their accuracy, serial numbers, calibration frequency for the project activity are provided.
ii.	The PO has updated QA/QC procedures with more specific to the project activity as the same is operational since 2016 and touching upon the functioning of main and check meter.
iii.	PO has explained apportioning of electricity w.r.t. arrangement of feeders and how the meter in the WTG can be used to cross check the generation.
iv.	The Frequency of Measuring/reading column is corrected
v.	In the Additional Comments column, the archiving period is changed and mentioned appropriately.

Documentation provided by Project Owner

Revised PSF v1.1

Project verifier assessment | **Date:** 16/11/2023

i.	PO has provided for the parameter EG_{PJ} the specific energy meter type installed, their accuracy, serial numbers, calibration status etc. at the feeders as well as substation in section B.7.1. This is acceptable to the verification team. Hence the finding is closed.
ii.	The QA/QC procedures have been updated satisfactorily. Hence the finding is closed.
iii.	PO has elaborated in the revised PSF in the section B.7.1, apportioning of electricity at both the project activity sites. This is acceptable to the verification team. Hence the finding is closed.
iv.	PO has corrected the value in the "Frequency of Measuring/reading" column in section B.7.1 of the revised PSF. This is acceptable to the verification team. Hence the finding is closed.
v.	The archiving period has been correctly elaborated by the PO in the revised PSF which is acceptable to the verification team. Hence the finding is closed.

CL ID	06	**Section no.**	D.3.7	**Date:** 20/01/2023

Description of CL

In section B.7.1 of the PSF, parameters to be monitored for E+/S+ and SDGs:

i. The parameters, monitored with reference to scoring in Section E and F, are required to be specific and clear on the frequency of monitoring, the legal requirements in place, QA/QC in line with the PSF completing guidelines.

ii. The Parameter "Noise Pollution" does not mention the distance at which the reading is taken or does it mean 80 dB around any sensitive receptors (inhabitations/ecologically sensitive areas etc.), justification for severity assessed as "harmless" by the PO is required to be provided, no regulatory reference is provided for the defined limit and also QA/QC just mentions "calibrated instruments are used" however no reference to details of instruments being used etc.

iii. For the parameter "Solid Waste" please correlate with the information provided in section E.1 and be more specific to the project activity as the same is operational since 2016. Monitoring needs to be specific to each type of solid waste category generated.

iv. For the parameter "Protecting species Diversity", section B.7.1 mentions "project activity affects birds path" and section E.1 states that "WTGs will not be installed in high bird use areas", please provide the basis for the same. Furthermore, the impact is assessed as "Harmless", Was a biodiversity assessment conducted (including bird and bat study) to arrive at this conclusion.

v. Though the parameter "Community and rural welfare (indigenous people and communities) etc." is scored in section E.2, the same does not find a mention under section B.7.1

Section B.7.2

In Section E.1 some of the parameters which are scored if not managed properly can create harmful impact on environment and hence risk mitigation plan needs to be defined for those for e.g. solid waste from hazardous waste.

Project Owner's response **Date:** 09/10/2023

In section B.7.1 of the PSF, parameters to be monitored for E+/S+ and SDGs:

i. The parameters, monitored with reference to scoring in Section E and F, are made specific and clear on the frequency of monitoring, the legal requirements in place, QA/QC as per the PSF completing guidelines.

ii. The Parameter "Noise Pollution" is monitored yearly, it is within the legal limit (80 dB) around the turbines.

iii. The PO has already indicated in the PSF in section E.1 that the monitoring is specific to solid waste quantity per year.

iv. For the parameter "Protecting species Diversity", in section is corrected and elaborated.

v. The parameter "Community and rural welfare (indigenous people and communities) etc." is not scored any more.

In Section E.1 some of the parameters which are scored if not managed properly can create harmful impact on environment and hence risk mitigation plan is defined for those in section B.7.2

Documentation provided by Project Owner	
Revised PSF v1.1	
Project verifier assessment	**Date:** 16/11/2023
The revisions made in section B.7.1 and B.7.2 of the PSF, by the PO are deemed acceptable to the assessment team and therefore, this CL is closed.	

CL ID	07	**Section no.**	D.3.5	**Date:** 20/01/2023
Description of CL				
With respect to investment analysis, the following findings are raised: i. The project activity is a wind power based generation project. However, step 1, sub step 1a states that "the project activity is to generate electrical power using Hydel energy". Please correct. ii. PO needs to confirm (with credible evidence) on the compliance of paragraph 10 of CDM Tool 27, version 11 which states "*Input values used in all investment analysis shall be valid and applicable at the time of the investment decision taken by the project participant*." iii. In accordance with paragraph 34 of the PSF completion guidelines, PO needs to specify the project milestones including the investment decision date under step 2 of investment analysis, in section B.5 of the PSF. iv. Investment decision date is mentioned as 08/06/2015 for Poly Solar Parks Private Limited. However, the document/source of assumptions i.e. APERC Wind tariff order 2015 is dated 01/08/2015. Please justify. Similarly, Investment decision date is mentioned as 14/08/2015 for Sandla Wind Project Private Limited. However, the document/source of assumptions i.e. CERC tariff order 2016 is dated 29/04/2016. Please justify. v. PO to provide a breakup of the value considered under Gross Depreciation. vi. Under Sensitivity analysis, the breaching values for each of the factors need to be mentioned along with justification as to why is it not possible. Furthermore, As the project is already generating, the sensitivity analysis to be based on realistic values.				
Project Owner's response				**Date:** 09/10/2023

i. The project activity is a wind power based generation project. Same is corrected under sub step 1a of Sec B.5
ii. PO confirms that the project activity complies with paragraph 10 of CDM tool 27, version 12 and all the input values used in the investment analysis are valid and applicable at the time of taking investment decision by the project participant.
iii. The following milestones are considered for determining the investment decision date under step-2 of investment analysis in section B.5 of the PSF and listed input values have been consistently applied in all calculations.

Poly Solar Parks Pvt. Ltd.

Milestone activity	**Date**
NREDCAP agreement	20 MW - 19/01/2015 4 MW - 03/03/2015
Installation and Construction contract	26/06/2015
Loan sanctions	06/08/2015
PPA	30/11/2015
COD	28/07/2016

Sandla Wind Project Pvt. Ltd.

Milestone activity	**Date**
WO for Civil works	14/08/2015
WO for Erection and Commissioning	14/08/2015
NREDCAP agreement	22/01/2016
PPA	15/03/2016
Loan sanctions	11/04/2016
COD	6.3 MW – 01/01/2016 18.9 MW – 21/05/2016 23.1 MW – 23/07/2016 2.1 MW – 23/07/2016

The date of NREDCAP agreement - 03 March 2015 for Poly Solar Parks Private Limited and date of WO for civil works - 14 August 2015 for Sandla Wind Power Project Private Limited is considered as decision date for investment analysis

iv. Assumptions for both the projects have been changed as per decision date considered.
v. As provided by Sec. 32 of the Income Tax Act, the entire plant and machinery excluding land has been considered as a 'block of assets' and the depreciation has been provided accordingly. Appendix IA prescribes only one rate – 7.69% – for all assets. Moreover, this is more conservative from the demonstration of additionality point of view.
vi. Under Sensitivity analysis, the breaching values for each of the factors is mentioned along with justification as to why is it not possible.

Documentation provided by Project Owner	
Revised PSF v1.1	
Project verifier assessment	**Date:** 16/11/2023

i.	In the revised PSF in section B.5, the PO has corrected the type of energy used. This correction is acceptable to the verification team. Hence, the finding is closed.
ii.	PO has revised the PSF to indicate the basis of investment decision dates for both the project activities. The input parameters considered for investment analysis are taken from CERC tariff orders which were available at the time of investment decision. This is deemed acceptable to the assessment team and therefore, this finding is closed.
iii.	PO has specified the project milestones including the investment decision date under step 2 of investment analysis, in section B.5 of the revised PSF which is acceptable to the verification team. Hence the finding is closed.
iv.	PO has appropriately corrected the document/source of assumptions as per the investment decision dates; This is acceptable to the verification team. Hence, the finding is closed.
v.	PO has appropriately justified the value considered under gross depreciation which is acceptable to the verification team. Hence the finding is closed.
vi.	PO updated the PSF to show the breaching values for every factor, along with a rationale for why it isn't feasible and a comparison with the actual values. This is deemed acceptable to the assessment team and therefore, this finding is closed.

CL ID	08	**Section no.**	D.10, D.11	**Date:** 20/01/2023
Description of CL				

In section E: Environmental and Social Safeguards of the PSF:

i. Please complete the table uniformly with appropriate use of “Not Applicable”, “No Action Required” etc. and accordingly fix appropriate KPI for each of the identified harmless and harmful Environmental and Social Safeguards along with proper reference for relevant applicable legislation.
ii. Monitoring approach and parameter as well as the basis of the conclusion ‘as to why the parameter will be scored’ to be elaborated upon using specific targets and performance indicators such as targeted CO_2 emission reductions, minimum number of people targeted for imparting training etc. The chosen parameters should be quantified for the baseline scenario and the project scenario.
iii. No information has been provided in the PSF w.r.t Shadow Flicker.
iv. With reference to solid waste from Plastic, Hazardous waste, E-waste, End of Life Products as the project activity is operational since 2016, please be very specific as to what is being classified here (for e.g. oil soaked cotton, used lubricants/oil, oil soaked PPEs, used transformer oil drums, lubricant drums etc.) and accordingly classify as harmful /harmless and frame the detailed monitoring approach with reference disposal in line with applicable regulations viz. SPCB authorized vendor as well as quantity of waste generated/ disposed.
v. Scored parameters such as *“*Occupational health hazards”/ “Improving/ deteriorating working conditions” etc.” make generic statements such as “reduces the chance to happen accidents …”, “the people from local communities would have to work somewhere with fatiguing work conditions” etc. – please be project activity specific with respect to description of impact, the monitoring approach and parameters as well as conclusion leading to the parameter being scored.
vi. The following parameters:
    1. “Replacing fossil fuels with renewable sources of energy” and “CO2 emissions”;
    2. “specialized training / education to local personnel” and “Project related knowledge dissemination effective or not”;
    3. “Occupational health hazards” and “Reducing / increasing accidents /Incident s/fatality”

    are scored +1 based on the same theory / justification. PO to justify the scoring the said parameters.

vii. PO is requested to justify as to how the trainings conducted for parameters “specialized trainings/ education to local personnel” and “Project related knowledge dissemination effective or not” are different from those mandated under legal/regulatory requirements for the sector.
viii. Child Labour prohibition and Minimum Wage are governed by their respective acts in place in India and have a compliance obligation. PO to justify the basis for scoring the aforementioned parameters in the PSF.
ix. In accordance with paragraph 22(b) of Project Sustainability Standard version 3.0, PO to ensure that all linkages between chosen SDGs and E+/S+ parameters are reflected for e.g. Goal 1.1 and parameter “poverty elevation SW03”.

Project Owner’s response	**Date:** 10/10/2023

i.	The appropriate use of “Not Applicable”, “No Action Required” etc. and accordingly appropriate KPI for each of the identified harmless and harmful Environmental and Social Safeguards along with proper reference for relevant applicable legislation has been made clear.
ii.	The fact that project is already established and in operation, the parameters scored like targeted CO2 emission reductions, minimum number of people employed targeted for imparting training are now quantified for the project scenario in relevant section.
iii.	Information on shadow flickers is added.
iv.	PO has classified different solid waste and elaborated the same in PSF along with its monitoring information clearly.
v.	PO feels that scored parameters such as *“*Occupational health hazards”/ “Improving/ deteriorating working conditions” / etc.” are not project activity specific with respect to description of impact, the monitoring approach is not appropriate and hence those are not considered for scoring.
vi.	Parameters scored +1 with same theory with respect to others parameters that are scored are been ignored. Only one parameter for a theory is considered.
vii.	PO has considered trainings conducted to local youth for job opportunities under parameters “specialized trainings/ education to local personnel” and regular trainings other than mandated to in house staff on technology advancements, O&M, etc related to project under “Project related knowledge dissemination effective or not”.
viii.	Child Labour prohibition and Minimum Wage are governed by their respective acts in place in India and have a compliance obligation. So PO will not take score for the aforementioned parameters in the PSF.
ix.	In accordance with paragraph 22(b) of Project Sustainability Standard version 3.0, PO ensures that all linkages between chosen SDGs and E+/S+ parameters are reflected in the PSF

Documentation provided by Project Owner	
Revised PSF v1.1	
Project verifier assessment	**Date:** 16/11/2023

i.	It has been observed by the verification team that, the tables in section E have been uniformly completed. Hence the finding is closed.
ii.	Section E of the PSF has been revised to elaborate on the monitoring approach and the basis of the conclusion ‘as to why the parameter will be scored’ which is deemed acceptable to the assessment team. Therefore, this finding is closed.
iii.	In section E of the revised PSF, the PO has elaborated on shadow flicker which is deemed acceptable to the verification team. Hence the finding is closed.
iv.	PO has elaborated in the revised PSF what is being classified as e-waste, end-of-life products, and hazardous waste and accordingly framed the detailed monitoring approach with reference disposal in line with all applicable regulations. Therefore, this finding is closed.
v.	Section E of the PSF has been revised to state the description of impact, the monitoring approach and parameters as well as conclusion leading to the parameter being scored / not scored which is project activity specific. This is deemed acceptable to the assessment team and hence, this finding is closed.
vi.	The justification provided by the PO w.r.t. only one parameter being scored for each theory is deemed acceptable to the verification team and therefore, this finding is closed.
vii.	PO has considered trainings conducted to local youth for job opportunities under parameters “specialized trainings/ education to local personnel” and regular trainings other than mandated to in house staff on technology advancements, O&M , etc related to project under “Project related knowledge dissemination effective or not”.
viii.	Child Labour prohibition and Minimum Wage are governed by their respective acts in place in India and have a compliance obligation. So PO will not take score for the aforementioned parameters in the PSF.
ix.	In accordance with paragraph 22(b) of Project Sustainability Standard version 3.0, PO ensures that all linkages between chosen SDGs and E+/S+ parameters are reflected in the PSF

CL ID	09	**Section no.**	D.12	**Date:** 20/01/2023
Description of CL				

In section F: Sustainable Development Goals of the PSF:

i. For SDG Goals that are scored, indicators, project activity specific description, specific targets, justification for positive effect as well as specific monitoring approach and parameters need to be mentioned. As the project activity is operational since 2016, the indicators and monitoring needs to be substantiated with actual credible evidence.
ii. Goal 1.1 states "Eradicate extreme poverty for all locally employed people". Please justify the same. How does the PO ensure locally employed are extremely poor, is there a baseline being referred to, does the PO have specific hiring guidelines etc.
iii. PO is required to justify the suitability of the following indicators scored considering Nature of Project activity and Baseline indicator:
    a. Indicator 3.8.1 "Coverage of essential health services"

       Also, Goal 3.8 states "ensure financial risk protection", how does the PO define this and what measures are taken to ensure fulfilment. Financial Risk protection is covered under UN SDG indicator 3.8.2.

    b. Indicator 4.4.1 "Proportion of youth and adults with information and communications technology (ICT) skills, by type of skill"
    c. Indicator 8.8.1 "Fatal and non-fatal occupational injuries per 100,000 workers, by sex and migrant status"

iv. PO needs to justify the suitability of Goal 9 target and performance indicator chosen for the project activity considering:
    a. Nature of project activity
    b. Baseline indicator for target
    c. Impact of parameter considered for this indicator is already covered under goal 7 & 13

Project Owner's response | **Date:** 09/10/2023

i. For SDG Goals that are scored, indicators, project activity specific description, specific targets, justification for positive effect as well as specific monitoring approach and parameters are substantiated with actual credible evidence.
ii. PO finds that Goal 1.1 cannot be monitored as stated and don't wish to claim it.
iii. Indicator 3.8.1 "Coverage of essential health services" is applicable to this project activity as the PO provides the same to their employees within the project activity. Relevant record are being enclosed

PO considers indicator 3.8.1, while indicator 3.8.2 "ensure financial risk protection" is not considered

For SDG 4, the Indicator 4.4.1 "Proportion of youth and adults with information and communications technology (ICT) skills, by type of skill" is modified to "Number of persons trained" who are locals and given skill development for employment opportunities.

Indicator 8.8.1 "Fatal and non-fatal occupational injuries per 100,000 workers, by sex and migrant status" is applicable as the project is a solar generation plant there are chances of minor and major injuries/accidents to occur and the same are recorded and maintained in the EHS formats

iv. PO has corrected the project level SDG and its KPI in line with UN SDG. There are no two parameters scored/claimed on same theory.

Documentation provided by Project Owner

Revised PSF v1.1
Project verifier assessment **Date:** 16/11/2023
i. All claimed SDGs are not done under legal requirements and are additional which are other than business as usual. Even in the absence of activities claimed under SDGs, the plant will be operational. In the absence of PA or baseline scenario these activities claimed under SDGs couldn't have taken place as there is no incentive for implementation of such activities. ii. The PO has withdrawn its claim against UN SGD Goal 1. The same is acceptable to the verification team and therefore the finding is closed. iii. PO has demonstrated additionality for all claimed SDGs and most of the SDGs claimed are linked to E+/S+. Their monitoring is demonstrated. Claim for few SDGs are to be shown as they are yet to take place and can be demonstrated during issuance like SDG 4. iv. For SDG 9, the project level SDG is defined as per UN SDG and KPI is defined as per Project level SDG.

CL ID	10	**Section no.**	D.2	**Date:**20/01/2023
Description of CL				
In Appendix 8 of the PSF, PO is requested to elaborated upon the analysis with regards to homogeneity of the Bundle in accordance with GCC Clarification No. 1				
Project Owner's response				**Date:** 10/10/2023
In Appendix 8 of the PSF, PO has elaborated upon the analysis with regards to homogeneity of the Bundle in accordance with GCC Clarification No. 1				
Documentation provided by Project Owner				
Revised PSF v1.1				
Project verifier assessment				**Date:** 16/11/2023
PO has elaborated required information in accordance with GCC Clarification No. 1 in the Appendix 8 of the revised PSF. This is acceptable by the verification team. Hence, the finding is closed.				

Table 2. CARs from this project verification

CAR ID	01	**Section no.**	-	**Date:** 20/01/2023
Description of CAR				
PO shall clarify, on the cover page of the PSF, if the project activity has been issued with carbon credits or environmental attributes of compensating nature by any other GHG/ non-GHG program, either for compliance or voluntary purposes. Accordingly, PO is requested to select only the applicable option under **'Generic Requirements applicable to all Project Types'** under "Declaration by the Authorized Project Owner and focal point".				
Project Owner's response				**Date:** 09/10/2023
On the cover page, PO has selected only the applicable option "No outcomes (e.g. emission reductions, environmental attributes) generated by the Project Activity under GCC will be claimed as carbon credits or environmental attributes under any other GHG/non-GHG8 program, either for compliance or voluntary purposes, during the entire GCC crediting period "under **'Generic Requirements applicable to all Project Types'** under "Declaration by the Authorized Project Owner and focal point".				
Documentation provided by Project Owner				
Revised PSF v1.1				
Project verifier assessment				**Date:** 16/11/2023
Po has performed appropriate modifications on the cover page of the revised PSF which are acceptable to the verification team. Hence, the finding is closed.				

CAR ID	02	**Section no.**	D.2	**Date:** 20/01/2023

[8] Non-GHG program could be such as I-REC facilitating reliable energy claims with Renewable Energy Certificate (REC) schemes

Description of CAR	
The following was not captured in section A of the PSF as per the 'Instructions for completing the PSF': i. Summary of Project boundary, technologies/measures employed in section A.1. ii. Contribution of the project activity to sustainable development of host country in section A.1 iii. Detailed physical address for both the project activities forming the bundle and geo- coordinates of all the WTGs installed at "Sandla Wind Project Private Limited" in section A.2. iv. Map clearly identifying the project activities under section A.2. v. Details and Arrangement of Metering/ monitoring equipment including arrangement of feeders for evacuation of electricity to the substation in section A.3. vi. Exact number of WTGs installed at both the project activities included in the bundle. vii. Description as to how the electricity is generated and exported to grid along with details of voltage levels at switchyard and grid station in section A.3.	
Project Owner's response	**Date:** 10/10/2023
The following is captured in section A of the PSF as per the 'Instructions for completing the PSF': i. Summary of Project boundary, technologies/measures employed in section A.1. ii. Contribution of the project activity to sustainable development of host country in section A.1 iii. Detailed physical address for both the project activities forming the bundle and geo- coordinates of all the WTGs installed at "Sandla Wind Project Private Limited" in section A.2. iv. Map clearly identifying the project activities under section A.2. v. Details and Arrangement of Metering/ monitoring equipment including arrangement of feeders for evacuation of electricity to the substation in section A.3. vi. Exact number of WTGs installed at both the project activities included in the bundle. vii. Description as to how the electricity is generated and exported to grid along with details of voltage levels at switchyard and grid station in section A.3.	
Documentation provided by Project Owner	
Revised PSF v1.1	
Project verifier assessment	**Date:** 16/11/2023
i. The verification team has noticed that the summary of Project boundary, technologies/measures employed in section A.1 of the revised PSF have been elaborated by the PO. This is acceptable to the verification team. Hence, the finding is closed. ii. The contribution of the project activity to sustainable development of host country can now be captured in section A.1 of the revised PSF. Hence, the finding is closed. iii. PO has indicated the physical address for both the project activities forming the bundle and geo-coordinates of all the WTGs installed, in section A.2 of the revised PSF. Hence, the finding is closed. iv. PO has inserted in section A.2 of the revised PSF, maps defining the project activities. Hence, the finding is closed. v. PO has provided in section A.3 of the revised PSF, Details and Arrangement of Metering/ monitoring equipment including arrangement of feeders for evacuation of electricity to the substation. Hence, the finding is closed. vi. PO has elaborated in section A.2 in the tables of geo-coordinates the number of wind turbines installed per project activity included in the bundle. This is acceptable to the verification team. Hence, the finding is closed. vii. PO has provided a description as to how the electricity is generated and exported to grid along with details of voltage levels at switchyard and grid station in section A.3 of the revised PSF. Hence, the finding is closed.	

CAR ID	03	**Section no.**	D.2	**Date:** 20/01/2023
Description of CAR				

The following discrepancies were observed during the site visit with respect to information provided under section A of the PSF: i. Poly Solar Parks Private Limited – Most of the wind turbine GPS coordinates did not match with those stated in section A.2 of the PSF. ii. Poly Solar Parks Private Limited – transformer nameplates shows it to be of Gamesa make with power rating 2350 kVA which is not reflected in section A.3 of the PSF.
Project Owner's response **Date:** 10/10/2022
The discrepancies observed during the site visit with respect to information provided under section A of the PSF are corrected. The details provided above transformer make is not correct, the correct information is mentioned in section A.3 of PSF. The nameplate details are enclosed.
Documentation provided by Project Owner
Revised PSF v1.1
Project verifier assessment **Date:** 16/11/2023
Section A of the PSF has been revised to make the details consistent with on-site visit observations and hence, this CAR is closed.

CAR ID	04	**Section no.**	D.3.1	**Date:** 20/01/2023
Description of CAR				
i. The PO is required to indicate the exact reference to the tools to which the selected methodology refers as well as GCC Clarification No.1 under section B.1. ii. All applicability conditions of all the Tools applied have not been included for justification in section B.2. iii. All applicability conditions but applicability condition 06 pertaining to CO2 emission factor of biofuels was referred in the PSF. All the applicability conditions (under Section 2.2.) of the 'Tool to calculate the emission factor for an electricity system, Version 07.0 (Tool 07)' shall be discussed in section B.2 of the PSF.				
Project Owner's response **Date:** 10/10/2023				
i. PO has indicated the exact reference to the tools to which the selected methodology refers as well as GCC Clarification No.1 under section B.1. ii. All applicability conditions of all the tools referred along with justification for all tools applied are included under section B.2 iii. Applicability condition 06 pertaining to CO_2 emission factor of biofuels was referred as per the adopted GCC methodology and the justification given is no biofuels are used. All the applicability conditions (under Section 2.2.) of the 'Tool to calculate the emission factor for an electricity system, Version 07.0 (Tool 07)' have been discussed.				
Documentation provided by Project Owner				
Revised PSF v1.1				
Project verifier assessment **Date:** 16/11/2023				
i. PO has revised section B.1 of the PSF to indicate the exact reference to the applied tools as well as GCC Clarification No.1 along with web links. Therefore, this finding is closed. ii. PO has elaborated in section B.7.2 of the revised PSF, the applicability conditions of all the tools applied have not been included for justification in section B.2. This is acceptable to the verification team. Hence, the finding is closed. iii. PO has elaborated in the revised PSF, the condition 06 pertaining to CO_2 emission factor as per the applied GCC methodology (GCCM001 v3). Equally, all the applicability conditions (under Section 2.2.) of the "Tool to calculate the emission factor for an electricity system, Version 07.0 (Tool 07)" have been discussed in section B.2 of the PSF. This is acceptable to the verification team. Hence, the finding is closed.				

CAR ID	05	**Section no.**	D.3.5	**Date:** 20/01/2023

Description of CAR	
Under Section B.5 of the PSF: i. The Legal Requirement Test to demonstrate additionality is required to be elaborated upon supported with details and documentary evidence. ii. In accordance with para 20 of clarification 1, "The common practice shall be ascertained for each bundle or activity depending upon the level for which additionality is defined." As additionality is defined at the activity level, common practice will be defined at the same level (each activity). Furthermore, Project owner needs to provide credible evidence of all the identified / not identified projects to prove common practice analysis.	
Project Owner's response	**Date:** 10/10/2023
Under Section B.5 of the PSF i. The Legal Requirement Test to demonstrate additionality is elaborated upon supported with details already in PSF. ii. The common practice and additionality are defined at same level (i.e., at bundle level).	
Documentation provided by Project Owner	
Revised PSF v1.1 *Revised Additionality sheet* *CPA sheet*	
Project verifier assessment	**Date:** 16/11/2023
i. PO has elaborated on the Legal Requirement Test to demonstrate additionality in section B.5 of the revised PSF and has provided documentary evidence for the same. This is acceptable to the verification team. Hence, the finding is closed. ii. PO has appropriately defined common practice analysis at the bundle level, in section B.5 of the revised PSF along with credible evidence. Hence, the finding is closed.	

CAR ID	06	**Section no.**	D.3.1, D.3.6, D.3.7	**Date:** 20/01/2023
Description of CAR				
Under Section B.6 of the PSF: i. The version of CEA database referred throughout the PSF is inconsistent. The latest available version is 17, October 2021. ii. The equation for baseline emission calculation mentioned is not consistent with the methodology applied. PO shall use nomenclatures and abbreviations aligned with the chosen methodology, GCCM001 Version 3.0 in section B.6.1 and B. 6.3 iii. The equation provided for "Calculation of $EG_{PJ,y}$" in section B.6. does not correspond to the methodology being used nor is the same utilized in the PSF for calculation of net electricity generation supplied. iv. The columns "QA/QC procedure" and "Purpose of data" are not appropriately completed for the parameter $EF_{grid, OM,y}$ in section B.6.2				
Project Owner's response				**Date:** 10/10/2023
Under Section B.6 of the PSF: i. Version of CEA database referred throughout the PSF is made consistent, that is the latest version 17.0 ii. The equation for baseline emission calculation mentioned is made consistent with the methodology applied. iii. The equation provided for "Calculation of $EG_{PJ,y}$" in section B.6 is corrected as per methodology. iv. The columns "QA/QC procedure" and "Purpose of data" are completed appropriately for the parameter $EF_{grid, OM,y}$ in setion B.6.2				

Documentation provided by Project Owner	
Revised PSF v1.1	
Project verifier assessment	**Date:** 16/11/2023
i. The version of CEA database has been corrected in the PSF. This acceptable to the verification team. Hence, the finding is closed. ii. It has been observed by the verification team that the PO in the sections B.6.1 and B.6.3 has modified the equation to determine the baseline emissions in accordance with the methodology in use. This is acceptable to the verification team. Hence, the finding is closed. iii. PO in section B.6 of the revised PSF has corrected the equation provided for the calculation of $EG_{PJ,y}$ as per the requirement of the methodology in use (GCCM001 v3). This is acceptable to the verification team. Hence, the finding is closed. iv. The columns "QA/QC procedure" and "Purpose of data" have been appropriately completed in section B.6.2 by the PO for the parameter $EF_{grid, OM,y}$. Hence, the finding is closed.	

CAR ID	07	**Section no.**	D.3.6	**Date:** 20/01/2023
Description of CAR				
A DG Set, used during maintenance and other shut down periods, was observed on site at M/s Poly Solar Parks Private Limited and M/s Sandla Wind Project Private Limited. However, the same does not find a mention in the PSF. PO to also justify the rationale behind not including DG set emissions under Project emissions.				
Project Owner's response				**Date:** 10/10/2023
A DG Set was used during construction period only. So, the same was not mentioned.				
Documentation provided by Project Owner				
Project verifier assessment				**Date:** 16/11/2023
PO has appropriately justified the usage of the DG set onsite. Furthermore, the project emissions from DG set are not applicable as per the applied methodology. Hence, the finding is closed.				

CAR ID	08	**Section no.**	D.6	**Date:** 20/01/2023
Description of CAR				
In section G of the PSF, it is unclear whether the E+/S+/SDG impacts of project were discussed during LSC meeting.				
Project Owner's response				**Date:** 10/10/2023
In section G of the PSF, discussion on E+/S+/SDG impacts of project were discussed during LSC meeting and same is mentioned in PSF.				
Documentation provided by Project Owner				
Revised PSF v1.1				
Project verifier assessment				**Date:** 16/11/2023
PO has revised section G.1 of the PSF, outlining the E+/S+/SDG impacts of the project discussed during the LSC meetings. This is acceptable to the verification team. Hence, the finding is closed.				

Table 3. FARs from this project verification

FAR ID	01	**Section no.**	D.7, D.13, D.14	**Date:** 20/01/2023
Description of FAR				
Project Owners shall demonstrate the compliance to CORSIA requirements for the credits claimed beyond 31 December 2020 with respect to double counting and HCLOA requirements and also future CORSIA requirements applicable time to time for the project activity.				
Project Owner's response				**Date:** DD/MM/YYYY
-				
Documentation provided by Project Owner				
-				
Project verifier assessment				**Date:** DD/MM/YYYY
-				

Appendix 5. Environmental safeguard assessment

Impact of Project Activity on		**Information on Impacts, Do-No-Harm Risk Assessment and Establishing Safeguards**								**Project Owner's Conclusion**		**GCC Project Verifier's Conclusion** **(To be included in Project Verification Report only)**
		Description of Impact *(positive or negative)*	**Legal/ voluntary corporate requirement / regulatory/ voluntary corporate threshold Limits**	**Do-No-Harm Risk Assessment (choose which ever is applicable)**			**Risk Mitigation Action Plans for aspects marked as Harmful**		**Performance indicator for monitoring of impact**	***Ex-ante* scoring of environmental impact**	***Explanation of the Conclusion***	**3rd Party Audit**
				Not Applicable	**Harmless**	**Harmful**	**Operational Controls**	**Program of Risk Management Actions**	**Monitoring parameter and frequency of monitoring**	**Ex- Ante scoring of the environmental impact (as per scoring matrix Appendix-02)**	**Ex- Ante description and justification/explanation of the scoring of the environmental impact**	**Verification Process**
Environmental Aspects on the identified categories[9] indicated below.	*Indicators for environmental impacts*	*Describe and identify anticipated and actual significant environmental impacts, both positive and negative from all sources (stationary and mobile) during normal and abnormal/emergency conditions, that may result from the construction and operations of the Project Activity, within and outside the project boundary, over which the Project Owner(s) has/have control.*	*Describe the applicable national regulatory requirements /legal limits / voluntary corporate limits related to the identified risks of environmental impacts.*	*If no environmental impacts are anticipated, then the Project Activity is unlikely to cause any harm (is safe) and shall be indicated as **Not Applicable***	*If environmental impacts exist, but are expected to be in compliance with applicable national regulatory /stricter voluntary corporate requirements and will be within legal/ voluntary corporate limits by way of plant design and operating principles, then the Project*	*If negative environmental impacts exist that will not be in compliance with the applicable national legal/ regulatory requirements or are likely to exceed legal limits, then the Project Activity is likely to cause*	*Describe the operational controls and best practices, focusing on how to implement and operate the Project Activity, to reduce the risk of impacts that have been identified as '**Harmful** at least to a level that is in compliance with applicable legal/regulator requirements or industry best practice or stricter*	*Describe the Program of Risk Management Actions (refer to Table 3), focusing on additional actions (e.g., installation of pollution control equipment) that will be adopted to reduce or eliminate the risk of impacts that have been identified as **Harmful**.*	*Describe the monitoring approach and the parameters (KPI) to be monitored for each impact irrespective of whether it is harmless of harmful. The frequency of monitoring to be specified as well including the data source.*	*-1* *0* *+1*	*Confirm the score of environmental impact of the project with respect to the aspect and its monitored value in relation to legal /regulatory limits (if any) including basis of conclusion.*	*Describe how the GCC Verifier has assessed that the impact of the Project Activity against the particular aspect and in case of "harmful impacts" how has the project adopted Risk Mitigation Action Plans to mitigate the risks of negative environmental impacts to levels that are unlikely to cause any harm as well as the net positive impacts of the project with respect to the most likely baseline alternative.* .

[9] sourced from the CDM SD Tool and the sample reports are available (https://www4.unfccc.int/sites/sdcmicrosite/Pages/SD-Reports.aspx)

					Activity is unlikely to cause any harm (is safe) and shall be indicated as ***Harmless*** */If the project has an positive impact on the environment mark it as "harmless" as well.*	*harm (may be un-safe) and shall be indicated as* ***Harmful***	*voluntary corporate requirements*					
Reference to paragraphs of Environmental and Social Safeguards Standard		*Paragraph 12 (a)*	*Paragraph 13 (c)*	*Paragraph 13 (d) (i)*	*Paragraph 13 (d) (ii)*	*Paragraph 13 (d) (iii)*	*Paragraph 13 (e) (i)*	*Paragraph 13 (e) (ii)*	*Paragraph 12 (c) and Paragraph 13 (f)*	*Paragraph 22*		*Paragraph 24 and Paragraph 26 (a) (i)*
Environment - *Air*	*SO_x emissions (EA01)*	The project activity does not cause SOx emissions. The project activity avoids SOx emissions that would have been generated by the similar activity in the baseline, where the fuel used are fossil fuels.	National Ambient Air Quality Standards as notified by CPCB.	Not Applicable	-	-	Not applicable.	Not applicable.	No action required	0	The Project proponent confirms that the project activity will not cause SOx emissions.	There will be no SOx emissions or risk from the project being it Solar power project. However, the Assessment team feels that project activity does have an unquantifiable positive impact on SOx emissions as otherwise same amount of electricity would have been generated in baseline thermal power plants and that would have emitted some amount of SOx emissions. The Project Owner has not wished to identify the same and being

												it an overall positive impact, accepted by the assessment team
	NO_x emissions (EA02)	The project activity does not cause NOx emissions. The project activity avoids NOx emissions that would have been generated by the similar activity in the baseline, where the fuel used are fossil fuels.	National Ambient Air Quality Standards as notified by CPCB.	Not Applicable	-	-	Not applicable	Not applicable-	No action required	0	The Project proponent confirms that the project activity will not cause NOx emissions.	There will be no NOx emissions or risk from the project being it Solar power project. However, the Assessment team feels that project activity does have an unquantifiable positive impact on NOx emissions as otherwise same amount of electricity would have been generated in baseline thermal power plants and that would have emitted some amount of NOx emissions. The Project Owner has not wished to identify the same and being it an overall positive impact, accepted by the assessment team
	CO_2 emissions (EA03)	Project Activity generates Electricity from renewable source. Hence no CO2 emissions from the project activity. In the absence of project fossil fuel based power plants will be used which produce more Co_2 emissions to generate electricity.	National Ambient Air Quality Standards as notified by CPCB.	-	Harmless	-	Not applicable	Not applicable-	Emission reductions in tCO_2e per year monitored through ER sheet on a monthly basis using the emission factor	+1	Project owner concludes that, the project does not generate CO2 as the power is generated using renewable energy CO_2Emission reduction will be measured based on the electricity generated using	In absence of the project activity, the electricity generated from the project activity would be generated in the Indian Grid by power plants that are predominantly fossil-fuel

											the emission reduction factor	based, thereby leading to CO_2 emissions. The generated electricity by the project activity is based on the renewable energy source, which causes no CO_2 emissions. The project will thus have a positive impact by reducing measurable amount of CO_2 emissions. The project is expected to reduce CO_2 emission throughout the crediting period. As no negative environmental impacts are anticipated, the parameter is evaluated as harmless and scored a +1 by the project owner. This is accepted by the project verification team. This amount of emission reduction will be monitored as per monitoring plan in the PSF section B.7.1 and assessment of the same is provided section D.3.7 of the Project Verification Report.

	CO emissions (EA04)	The project activity does not generate any CO emissions within or outside the project boundary. In the absence of project activity, there is a possibility of CO emissions.	National Ambient Air Quality Standards as notified by CPCB.	Not Applicable	-	-	No action required	Not applicable	No action required	0	PP concludes that, there is no CO emissions are observed during operation of plant.	There will be no CO emissions or risk from the project being it Solar power project. However, the Assessment team feels that project activity does have an unquantifiable positive impact on CO emissions as otherwise same amount of electricity would have been generated in baseline thermal power plants and that would have emitted some amount of CO emissions. The Project Owner has not wished to identify the same and being it an overall positive impact, accepted by the assessment team.
	Suspended particulate matter (SPM) emissions (EA05)	Executed Project activity does not produce any SPM emissions except during construction.	National Ambient Air Quality Standards as notified by CPCB.	Not Applicable	-	-	No action required	Not applicable	No action required	0	PP concludes that, no SPM emissions produced from the Project activity during Operational phase. Negligible amount of emissions during construction.	There will be no SPM emissions or risk from the project being it Solar power project.

	Fly ash generation (EA06)	Fly ash emissions are not produced from this project activity either within or outside the project boundary. In the absence of project activity, conventional power plant produce Fly ash emissions	National Ambient Air Quality Standards as notified by CPCB.	Not Applicable	-	-	Not applicable	Not applicable	No action required-	0	PP confirms that, in the baseline scenario (grid) some of the fossil fuel power plants produce Fly ash emissions, on which data is not available.	There will be no Fly Ash emissions or risk from the project being it Solar power project. However, the Assessment team feels that project activity do have an unquantifiable positive impact on Fly ash emissions as otherwise some amount of electricity would have been generated in baseline from COAL based thermal power plants and that would have emitted some amount of Fly Ash emissions. The Project Owner has not wished to identify the same and being it an overall positive impact, accepted by the assessment team.
	Non-Methane Volatile Organic Compounds (NMVOCs) (EA07)	The solar plant does not cause any NMVOC emission	National Ambient Air Quality Standards as notified by CPCB	Not applicable	-	-	Not applicable	Not applicable	No action required	0	PP confirms that the project activity does not emit any NMVOCs and wind energy projects have been classified as white category. An acknowledgement from MOEF for White Category industry is enclosed	There will be no NMVOC emissions or risk from the project being it wind power project. However, the Assessment team feels that project activity does have an unquantifiable positive impact on NMVOC emissions as otherwise same amount of

												electricity would have been generated in baseline thermal power plants and that would have emitted some amount of NMVOC emissions. The Project Owner has not wished to identify the same and being it an overall positive impact, accepted by the assessment team.
	Odor (EA08)	The project does not emit any odor.	National Ambient Air Quality Standards as notified by CPCB	Not applicable	-	-	Not applicable	Not applicable	No action required		PP confirms that the project activity does not emit any odor.	There is no risk of odor emission as project activity is a wind power plant
	Noise Pollution (EA09)	Noise Will be generated at the time of construction phase for limited period and during operations at surrounding area of the turbines.	Noise (Regulation and control Rules 2000 amended in 2010)	-	Harmless	-	-	-	The noise level will be monitored in db on monthly basis around the wind turbines, pooling station as per the records maintained..	+1	PO confirms that, the noise will be between 43dB (A) and 75 dB (A), and hence within the statutory limits. Hence, it will not cause any harm. Noise level will be monitored on a monthly basis and recorded.	Noise is primarily produced during the operation of WTGs due to mechanical and aerodynamic sources. The noise levels are monitored monthly around the wind turbines and pooling station. The verification team has checked the sample noise monitoring records /38/. This was confirmed during interviews conducted on site /30/ and the monitoring practices

												followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team.
	Shadow flicker (EA10)	Shadow flicker occurs when the sun passes behind the wind turbine and casts a shadow. As the rotor blades rotate, shadows pass over the same point causing an effect termed shadow flicker. Shadow flicker may become a problem when potentially sensitive receptors (e.g., residential properties, workplaces, learning and/or health care spaces/facilities) are located nearby, or have a specific orientation to the wind energy facility PO	MNRE draft turbine certification scheme dated 05.11.2018 mentions A distance of HH+1/2 RD+ 5m (Hub Height+ Half Rotor Diameter +5 meters) from Public Roads, railway tracks, highways, buildings and public institutions shall be maintained. Which is being kept in mind during the construction phase of project (Section	Not Applicable	-	-	Not applicable	The distance is maintained between WEGs as required by MNRE draft turbine certification scheme. Moreover, the human settlement is located far away.	The hub height is maintained to reduce the effect.	0	PO concludes settlements are far away from the project area and hence there will be no shadow flicker effect on the human settlement	No risk identified

			2.3)									
Environment - *Land*	*Solid waste Pollution from Plastics (EL-01)*	No plastic waste is generated by the project activity	Plastic Waste (Management and Handling) Rules, 2016	Not applicable	-	-	Not applicable	Not applicable	No action required		The project does not generate any plastic waste. Thus PP concludes that the there is no solid waste pollution from plastics.	There will be no major plastic waste generated due to the project activity.
	Solid waste Pollution from Hazardous wastes(EL02)	Wind power project generate solid waste pollution from hazardous waste like Transformer oils, lubricating oil, paints, cleaning solvents and cotton waste, etc.)PO	Harzardous and other Wastes(Management and Transboundary Movement) Rules, 2016	-	Harmless	-	It will be collected and disposed to authorized vendors for scientific treatment	-Not applicable	Solid waste (Hazardous) quantity (in kgs/ltrs) disposed per year. Monitored through form 3/form 10 of waste management.	+1	PO concludes that, Hazardous waste will be collected and disposed properly. Hence, it will not cause any harm to the environment.	The hazardous waste generated by the Project activity refers to the Transformer oils, cotton waste, etc., which is disposed of as per Central Pollution Control Board standards and as per prevailing laws and regulations of the host country i.e., Hazardous and Other Wates (Management and Transboundary Movement) Rules, 2016 /B18/. The quantity of hazardous solid waste disposed will be monitored on a yearly basis by means of the records maintained on site. This was further confirmed by interviewing the monitoring personnel of the project activity during site visit and by checking

												sample hazardous waste disposal records /39/. The monitoring practice followed is therefore found to be appropriate and is acceptable to the verification team.
	Solid waste Pollution from Bio-medical wastes (EL03)	No bio medical waste is generated by the project activity	Biomedical Waste Management Rules 2016Movement) Rules, 2016	Not applicable	-	-	Not applicable	Not applicable	No action required		Project proponent confirms that the project activity does not generate any biomedical waste. Thus there is no solid waste pollution from biomedical wastes	No risk identified
	Solid waste Pollution from E-wastes (EL04)	There is a probability of project generating E-wastes (spares of SCADA system and inverters) .	E-waste (Management and Handling) Rules 2011	-	Harmless	-	It will be Collected, stored at designated place and it is recycled/refubrished / reused /disposed properly through authorized vendors and comply with the rules of E Waste disposal guidelines	Not applicable	Solid waste(E-waste) quantity numbers) reused/recycled/refubrished or disposed per year Monitored through records maintained or form 2 of waste management	+1	PP concludes that, the solid waste from E-wastes will be collected, segregated and reused/recycled/ refurbished/ and disposed properly. Hence, E-waste will not cause any harm to environment	The e-waste generated by the Project activity viz. Spares of SCADA system, inverters, and other electrical and electronic parts involved in the project or post their useful life will be disposed as per prevailing laws and regulations i.e. E-Waste (Management) Rules, 2011. Monitoring plan is provided in section B.7.2 of the PSF to ensure the compliance with the regulations

												in place. The same will be monitored throughout the crediting period by the project owner by means of records of e-waste re-used/recycled/refurbished or disposal from the project activity. The same was confirmed during the onsite assessment /30/ and accepted by the verification team. The monitoring plan provided is provided in section B.7.2 is appropriate and assessment of the same is provided section D.3.7 of the Project Verification Report.
	Solid waste Pollution from Batteries (EL05)	The project activity will generate solid waste from batteries, at the end of life of batteries.	Battery Waste Management rules-2016	Not Applicable	-	-	Used batteries will be returned to the battery manufacturers, who will recycle them-	Not Applicable	No action required		PP concludes that the batteries will be returned to the manufactures as a part of Battery Management Rules.	No risk identified
	Solid waste Pollution from end of life products/ equipment (EL06)	There is no possibility of waste generation from end of life products on year to year. Even otherwise if any waste is generated at site, PO has a standard procedure for disposal of such waste. Whenever such waste is generated, the same	Solid Waste Management Rules, 2016	Not Applicable	-	-	Not applicable	Not applicable	No action required		PO concludes that the project will not generate any solid waste from end of life products / equipment during operational phase on year to year basis. Even otherwise	PO has a standard procedure for disposal of such waste. Whenever such waste is generated, the same is stored at designated place at site and disposed off

		is stored at designated place at site and disposed off through aPOroved PCB vendors. Therefore, project activity will not cause pollution from this waste,PO									if any waste is generated at site, PO has a standard procedure for disposal of such waste. Whenever such waste is generated, the same is stored at designated place at site and disposed off through approved PCB vendors. Thus there is no solid waste pollution from end of life products.	through approved PCB vendors on yearly basis.
	Soil Pollution from Chemicals (including Pesticides, heavy metals, lead, mercury) (EL07)	The project does not use any chemicals (including pesticides, heavy metals ,lead, mercury)	Not applicable	Not applicable	-	-	Not applicable	Not applicable	No action required		PP confirms that the project will not generate any soil pollutant chemicals, including pesticides, heavy metals, lead and mercury	No significant soil pollution from chemicals during operation phase of the project activity However, in the baseline scenario (grid) some of the fossil fuel power plants may have polluted soil from chemicals on which data is not available and can't be quantified and therefore the emission reductions cannot be quantified and therefore this parameter will not be scored.
	land use change (change from cropland /forest	Project activity is established in non crop land and non forest land, so there is no change in land use.	The Telangana Agricultural Land (Conversi	Not Applicable	-	-	Not applicable-	Not applicable-	- No action required		Project activity is located in non - crop/ non-forest area. Hence, the question of change in land	No risk identified

	land to project land) (EL08)		on for Non Agricultural Purposes) Act, 2006								use does not arise.	
Environment - *Water*	*Reliability / accessibility of water supply (EW01)*	Not Applicable	Not applicable	Not applicable	-	-	Not applicable	Not applicable	No action required		Project activity does not require water except for drinking and sanitary purposes	No risk identified
	Water Consumption from ground and other sources (EW02)	Not Applicable	Not applicable	Not Applicable (No Actions Required)	-	-	Not applicable	Not applicable	No action required		PP confirms that there is no major impact from the project activity, by water consumption from ground and other sources.	No risk identified
	Generation of wastewater (EW03)	Not Applicable	The Water (Prevention & Control of Pollution) Act, 1974	Not applicable	-	-	Not applicable	Not applicable	No action required		The project activity does not generate any wastewater, except water used for sanitary purposes, which is harmless.	No risk identified
	Wastewater discharge without/with insufficient treatment (EW04)	Not Applicable	The Water (Prevention & Control of Pollution) Act, 1974	Not applicable	-	-	Not applicable	Not applicable	No action required		The project activity does not discharge any wastewater other than water used for sanitary purposes, which is harmless.	No risk identified
	Pollution of Surface, Ground and/or Bodies of water (EW05)	Not Applicable	The Water (Prevention & Control of Pollution) Act, 1974	Not applicable	-	-	Not applicable	Not applicable	No action required		The project activity does not pollute surface/ground and/or bodies of water.	No risk identified
	Discharge of harmful chemicals	Not Applicable	The Water (Preventi	Not applicable	-	-	Not applicable	Not applicable	No action required		The project activity does not discharge any	

	like marine pollutants / toxic waste (EW06)		on & Control of Pollution) Act, 1974								harmful chemicals or toxic waste	
Environment – *Natural Resources*	*Conserving mineral resources (ENR01)*	The project activity generates electricity from renewable source i.e., using wind, so we conserve natural resources as, in the baseline scenario, electricity is generated by using fossil fuels.	Mines and Minerals (Development and Regulation) Amendment Act, 2015	Not Applicable	-	-	Not applicable	Not applicable	No action required	0	PP concludes that, project activity does not use any mineral, , as the electricity is generated based on renewable sources	No risk identified
	Protecting / enhancing plant life (ENR02)	Not Applicable	There ae no regulations	Not Applicable	-	-	Not applicable	Not applicable	No action required		Project activity is implemented in barren land. There were no trees at the time of implementation.	No risk identified
	Protecting / enhancing species diversity (ENR03)	Wind mills have potential to impact on bird's path.	Environmental protection act.	-	Harmless	-	Flickering action divert the birds' path and provision of bird guards will protect birds.	-Not applicable	Bird hits per month is monitored and recorded in register maintained at site.	+1	Flickering action diverts birds' path. Moreover, bird guards will also be provided. Thus reducing mortality of birds.	The project activity may affect the birds' path. However, measures are taken to minimize the impact by placing bird guards to protect the birds and thereby reducing bird mortality. The same was confirmed during the onsite assessment /30/ and accepted by the verification team. The monitoring plan provided in section B.7.2 is appropriate and assessment of the same is provided section D.3.7 of the Project Verification Report.

	Protecting / enhancing forests (ENR04)	Not applicable	The Forest (Conservation) Act, 1980 & 1981	Not applicable	-	-	Not applicable	Not applicable	No action required		The project proponent confirms that the project is located in a barren land,	No risk identified
	Protecting / enhancing other depletable natural resources (ENR05)	Not applicable	Mines and Minerals (Development and regulation) Act, 1957	Not applicable	-	-	Not applicable	Not applicable	No action required		Project proponent confirms that the project will not use any natural resources in the project activity	No risk identified
	Conserving energy (ENR06)	Not applicable	Energy Conservation Act, 2001	Not applicable			Not applicable	Not applicable	No action required		As the project is a renewable energy project, it is already conserving energy, as in the absence of the project, energy would have been generated using fossil fuel.	No risk identified
	Replacing fossil fuels with renewable sources of energy (ENR07)	This project activity replace fossil fuels with wind energy, which is a renewable energy source for the generation of electricity.	There are no Regulations at present,	-	Harmless	-	Not applicable-	Not applicable	Quantity of net electricity generated per year replacing fossils fuel., evidenced by Joint Meter Reading	+1	Project proponent concludes that the Project activity will Supply Energy to the grid using Renewable Source of energy.	In absence of the project activity, the equivalent amount of electricity would be generated from the operation of grid-connected power plants, which is GHG intensive. The project activity generates and supplies renewable wind sourced based electricity to the grid, where it replaces fossil fuel source-based electricity, thus the project activity is

												unlikely to cause any harm and is assessed as harmless. As the project activity will have a positive impact by replacing fossil fuels with renewable sources of energy, the parameter is evaluated as harmless and scored a +1 by the project owner. This is accepted by the project verification team. This amount of emission reduction will be monitored as per monitoring plan in the PSF section B.7.1 and assessment of the same is provided section D.3.7 of the Project Verification Report.
	Replacing ODS with non-ODS refrigerants (ENR08)	Not Applicable	There are no regulation at present	Not applicable			Not applicable	Not applicable-	No action required		As this is a renewable energy project replacement of ODS with non-ODS refrigerants does not arise	No risk identified
Net Score:				**+6**								

Project Owner's Conclusion in PSF:		The Project Owner confirms that the Project Activity will not cause any net harm to Environment.
GCC Project Verifier's Opinion:		The GCC Verifier certifies that the Project Activity is not likely to cause any net harm to the environment...

Appendix 6. Social safeguard assessment

Impact of Project Activity on	**Information on Impacts, Do-No-Harm Risk Assessment and Establishing Safeguards**						**Project Owner's Conclusion**		**GCC Project Verifier's Conclusion** **(To be included in Project Verification Report only)**
	Description of Impact (*positive or negative)*	**Legal requirement /Limit, Corporate policies / Industry best practice**	**Do-No-Harm Risk Assessment** **(choose which ever is applicable)**			**Risk Mitigation Action Plans (for aspects marked as Harmful)**	**Performance indicator for monitoring of impact.**	**Ex-ante scoring of environmental impact**	**Explanation of the Conclusion**	**3rd Party Audit**
			Not Applicable	**Harmless**	**Harmful**	**Operational / Management Controls**	**Monitoring parameter and frequency of monitoring (as per scoring matrix Appendix-02)**	**Ex- Ante scoring of social impact of the project**	**Ex- Ante description and justification/explanation of the scoring of social impact of the project**	**Verification Process**

Social Aspects on the identified categories [10] indicated below.	*Indicators for social impacts*	*Describe and identify actual and anticipated impacts on society and stakeholders, both positive or negative, from all source during normal and abnormal/emergency conditions that may result from constructing and operating of the Project Activity within or outside the project boundary, over which the project Owner(s) has/have control*	*Describe the applicable national regulatory requirements / legal limits or organizational policies or industry best practices related to the identified risks of social impacts*	*If no social impacts are anticipated, then the Project Activity is unlikely to cause any harm (is safe) and shall be indicated as **Not Applicable***	*If social impacts exist, but are expected to be in compliance with applicable national regulatory requirements/ stricter voluntary corporate limits by way of plant design and operating principles then the Project Activity is unlikely to cause any harm (is safe) and shall be indicated as **Harmless**), project having positive impact on society wrt. To the BAU / baseline scenario must also mark their aspect as **"harmless"***	*If negative social impacts exist that will not be in compliance with the applicable national legal/ regulatory requirements or are likely to exceed legal limits then the Project Activity is likely to cause harm and shall be indicated as **Harmful***	*Describe the operational or management controls that can be implemented as well as best practices, focusing on how to implement and operate the Project Activity, to reduce the risk of impacts that have been identified as **Harmful**.*	*Describe the monitoring approach and the parameters (KPI) to be monitored for each impact irrespective of whether it is harmless of harmful. The frequency of monitoring to be specified as well. Monitoring parameters can be quantitative or qualitative in nature along with the data source*	*-1* *0* *+1*	*Confirm the score of the social impacts of the project with respect to the aspect and its monitored value in relation to legal/regulatory limits (if any) including basis of conclusion*	*Describe how the GCC Verifier has assessed that the impact of the Project Activity against the particular aspect and in case of "harmful impacts" how has the project adopted Risk Mitigation Action Plans to mitigate the risks of negative environmental impacts to levels that are unlikely to cause any harm as well as the net positive impacts of the project with respect to the most likely baseline alternative.* .
Reference to paragraphs of Environmental and Social Safeguards Standard		*Paragraph 12 (a)*	*Paragraph 13 (c)*	*Paragraph 13 (d) (i)*	*Paragraph 13 (d) (ii)*	*Paragraph 13 (d) (iii)*	*Paragraph 13 (e) (i)*	*Paragraph 12 (c) and Paragraph 13 (f)*	*Paragraph 23*		*Paragraph 24 and Paragraph 26 (a) (i)*
Social - *Jobs*	*Long-term jobs (> 10 year) created/ lost (SJ01)*	There is a positive impact of the project activity on the creation of	There are no Regulations at present	-	Harmless	-	No action required	Number of persons employed(> 1 year) and	+1	Though there is no mandatory law PP has an internal goal of improving the	The project activity will lead to long term employment generation

[10] sourced from the CDM SD Tool and the sample reports are available (https://www4.unfccc.int/sites/sdcmicrosite/Pages/SD-Reports.aspx)

		long-term jobs during its operational time.						monitored per year through employment records		local economy by providing direct and indirect employment opportunities and Economic value addition.	during the operational phase which can be verified from the employment records maintained on site for each project activity. The monitoring approach is discussed in section D.3.7 of this report. The aforementioned documents can be verified during issuance verification in accordance with the monitoring plan in the PSF section B.7.1. and E.2. The creation of permanent jobs is a positive impact created by the project activity and thus this impact is assessed as harmless. An appropriate monitoring plan has been put in place to monitor the parameter for the impact, hence the scoring of +1 has found acceptable by the team.
	New short-term jobs (< 1 year) created/ lost (SJ02)	There is a positive impact of the project activity on the creation of short-term jobs for	There are no Regulations at present	-	Harmless	-	No action required	Number of persons employed(< 1 year) per year	+1	Though there is no mandatory law PP has an internal goal of improving the	The project activity has led to short term employment generation during the

		local worker during its construction phase and operational phase.								local economy by providing short term employment and employment and Economic value addition.	construction and the operational phase which can be verified from the employment records maintained on site for each project activity. The monitoring approach is discussed in section D.3.7 of this report. The aforementioned documents can be verified during issuance verification in accordance with the monitoring plan in the PSF section B.7.1. and E.2. The creation of temporary jobs is a positive impact created by the project activity and thus this impact is assessed as harmless. An appropriate monitoring plan has been put in place to monitor the parameter for the impact, hence the scoring of +1 has found acceptable by the team.
	Sources of income generation increased / reduced (SJ03)	The project activity creates employment for people through infrastructure	There are no regulations at present	Not Applicable	-	-	No action required	Not applicable	0	PP confirms that, the project activity will create jobs for people through infrastructure	No risk identified

		development in the nearby project area which will increase income of people.								development which will increase in source of income.	
	Avoiding discrimination when hiring people from different race, gender, ethnics, religion, marginalized groups, people with disabilities (SJ04) *(human rights)*	The project will provide employment to all without discrimination based on gender, ethnicity, religion, etc.	Article 16 of Constitution of India	Not applicable	-	-	No action required	Not applicable	0	As the constitution provides for equal opportunity to all in employment, PP confirms that the project will provide employment without discrimination..	No risk identified
Social - *Health & Safety*	*Disease prevention (SHS01)*	There is no disease prevention through the project activity	The Factories Act, 1948	Not applicable	-	-	No action required	Not applicable		PP confirms that the project will maintain proper hygienic condition to protect the employees.	No risk identified
	Occupational health hazards (SHS02)	Like in any project, physical stress is the only occupational health hazard.	The Factories Act, 1948	Not applicable	-	-	No action required	Not applicable		PP confirms that the project will provide good working environment to employees so that they are not exposed to any occupational health hazards.	No risk identified
	Reducing / increasing accidents/Incidents/fatality (SHS03)	Project activity will strive to reduce the accidents during construction and operational phase by its EHS policy.	There are no specific Regulations on this aspect	-	Harmless	-	As per the Factories Act, a written notice should be given to the Factories Inspector within 72 hours of the occurrence of accident and acknowledgement taken	Records of major accidents/incidents rate in the year monitored through EHS records For this parameter trainings are also provide for which Training records are maintained	+1	PP has an strict EHS policy which aims to reduce accidents and ensure employee health and safety, Employees will be trained in operation and maintenance aspects of wind plant and will be provided with necessary safety	As per the PSF /1/, records of major accidents/incidents in a year will be monitored through EHS records. The project owner shall provide the job-related Health and safety trainings

										equipment to avoid accidents.	to its employees on regular interval, and the number of accidents occurred can be verified at the time on emission reduction verification in accordance with the monitoring plan in the PSF section B.7.1. and E.2. The monitoring approach is discussed in section D.3.7 of this report. The impact created by the project is assessed as harmless. An appropriate monitoring plan has been put in place to monitor the parameter for the impact, hence the scoring of +1 has found acceptable by the team.
	Reducing / increasing crime (SHS04)	The project doesn't reduce or increase the crime.	Indian Penal Code deals with crime and punishment	Not applicable	-	-	No action required	Not applicable		Since the project activity will increase the sources of income of the people and develop infrastructure in and around the area, crime rate will come down. No credit is claimed	No risk identified
	Reducing / increasing food wastage (SHS05)	The project activity doesn't involve in reducing/	Food Waste (Reduction) Act, 2018	Not applicable	-	-	No action required	Not applicable		The project will provide suitable place for	No risk identified

		increasing food wastage								employees to store the lunch and dine to avoid any contamination and wastage. Food wastage is not anticipated.	
	Reducing / increasing indoor air pollution (SHS06)	The project activity doesn't involve in reducing/increasing indoor air pollution	The Air (Prevention & Control of Pollution) Act, 1981	Not applicable	-	-	No action required	Not applicable		Project proponent confirms that the wind energy projects are installed in open and do not cause any air pollution.	No risk identified
	Efficiency of health services (SHS07)	The project activity conducts medical camps, distribution of medicines and vaccines for the stakeholders which will contributes conductsto rural or community welfare in terms of efficiency of health services.	There are no statutory regulations on efficiency of health services in India at present	-	Harmless	-	No action required	Number of health camps conducted. Vaccines distributed Medicine distributed These will be monitored once in three years	+1	Project proponent will conduct health camps for people in the nearby villages.	The project owner will organize medical camps including distribution of medicines and vaccines for the local people. The number of health camps conducted, vaccines distributed, and Medicine distributed will be monitored once in three years. The same could be verified during issuance verification in accordance with the monitoring plan in the PSF section B.7.1. and E.2 The parameter is a positive impact created by the project activity and thus this impact is assessed as harmless. An

											appropriate monitoring plan has been put in place to monitor the parameter for the impact, hence the scoring of +1 has found acceptable by the team.
	Sanitation and waste management (SHS08)	Not Applicable	Hazardous and other Wastes (Management and Trans boundary movement) Amendment Rules, 2016	Not applicable	-	-	No action required	Not applicable		The project proponent confirms that the project will ensure proper disposal of wastes as per Central Pollution Control Board guidelines ;Septic tank will be provided with onsite treatment before disposal. Toilets, septic tanks and waste collection areas will be located away from natural drainage channels.	No risk identified
Social - *Education*	*specialized training / education to local personnel (SE01)*	Project provides job-related training and thereby impart knowledge to existing employees and new recruits	There are no regulations at present	-	Harmless	-	Training operation & maintenance of WEGs, occupational safety, like fire safety, first aid, emergency procedures, risk assessment, accident reporting procedure welfare activities like, safe use of workplace tools, machinery, equipment etc.	Number of persons trained over entire crediting period Training attendance sheet	+1	Project proponent confirms that job-related training will be provided to existing employees and new recruits to improve their knowledge base	As per the PSF/1/ and interview with the project owner/30/, the project owner would impart training to the local youth periodically so as to increase the skill set of on operation and maintenance of project; occupational safety, first aid, accident reporting etc. The monitoring approach is discussed in

											section D.3.7 of this report. The same could be verified from the training records and interviews with the employees to confirm the same during issuance verification in accordance with the monitoring plan in the PSF section B.7.1. and E.2 The parameter is a positive impact created by the project activity and thus this impact is assessed as harmless. An appropriate monitoring plan has been put in place to monitor the parameter for the impact, hence the scoring of +1 has found acceptable by the team.
	Educational services improved or not (SE02)	The project activity under CSR program improves educational services as the requirement of nearby communities and fund availability	CSR policy of the company	Not Applicable	-	-	No action required	Not applicable	0	Project proponent will take initiative under CSR to improve educational services. to the local communities	No risk identified
	Project-related knowledge dissemination	Project provides job-related training and thereby impart	HR policy of the company	Not applicable	-	-	Training operation & maintenance	Not Applicable		Project proponent confirms that job-related training will	No risk identified

	effective or not (SE03)	knowledge to existing employees and new recruits					of wind turbines occupational safety, like fire safety, first aid, emergency procedures, risk assessment, accident reporting procedure welfare activities like, safe use of workplace tools, machinery, equipment etc.			be provided to existing employees and new recruits to improve their knowledge base	
Social - *Welfare*	*Improving/ deteriorating working conditions (SW01)*	Not applicable	EHS and HR policy of the company	Not applicable	-	-	No action required	Not applicable		Since the project has a good EHS and HR policy and offers good working environment, there will be no deterioration in working condition.	No risk identified
	Community and rural welfare (indigenous people and communities) *(SW02)*	By initiating various programs the project activity enables welfare of the rural community.	CSR policy of the company	Not applicable	-	-	No action required	Not applicable	0	PP confirms that, the project will contribute towards welfare of the rural community. Welfare activities will be organized as per requirement of the community.	No risk identified
	Poverty alleviation (more people above poverty level) (SW03)	By generating direct and indirect employment opportunities, the project activity contributes to the efforts of poverty alleviation.	There are no Regulations at present	Not Applicable	-	-	No action required	Not applicable	0	PP concludes that, the Poverty alleviation will occur due to providing direct and indirect employment opportunities.	No risk identified
	Improving / deteriorating wealth distribution/ generation of income and assets (SW04)	Not Applicable as the project activity only increases the income sources but cannot predict improving/deterior	There are no regulations at present	Not applicable	-	-	No action required	Not applicable	0	Since the project is an equal opportunity employer, it will provide employment to all	No risk identified

		ating wealth distribution/generation of income and assets.								based on the need and suitability. This action will result in generation of income sources	
	Increased or / deteriorating municipal revenues (SW05)	Taxes payable by the company and the Professional Taxes payable by employees improves the amount of taxes paid but cannot predict increased/deteriorating municipal revenue.		Not applicable	-	-	Not applicable	Not applicable	0	Project proponent confirms that the company has to pay tax to concern local body and the employees have to pay professional tax, which will improve the revenue of municipal corporation. Moreover, the small shops coming up in nearby areas due to this project will also contribute to the revenue of municipal corporation	No risk identified
	Women's empowerment (SW06) *(human rights)*	Women are not employed at the project activity as it is located in a far remote location.	There is no specific regulation requiring employment of women even in remote location at present	Not Applicable	-	-	Not applicable	Not applicable -		PP concludes that women are not employed as the project as project is in a remote location.	No risk identified
	Reduced / increased traffic congestion (SW07)	Not Applicable	Nil	Not applicable	-	-	Not applicable	Not applicable		Due to project activity traffic may increase in the area. However, since the project is located in a remote area, it will not create traffic congestion.	No risk identified
	Exploitation of Child labour *(human rights)* *(SW08)*	project does not employ child labour as it is prohibited by law	The Child Labour (Prohibition and Regulation) Act, 1986	Not applicable	-	-	Not applicable	Not applicable		PP confirms that the project will not employ child labour in any of the project activity	No risk identified

	Minimum wage protection *(human rights) (SW09)*	Employees are paid wages confirming to the Minimum Wages Act.	The Minimum Wages Act, 1948	Not applicable	-	-	Not applicable	Not applicable		Project proponent confirms that all the employees will be paid wages and salaries confirming to the rates stipulated for that category by the Act	No risk identified
	Abuse at work place.(with specific reference to women and people with special disabilities / challenges) *(human rights) (SW10)*	The extant laws prevent, prohibit and in case of occurrence redressal of any abuse of women, scheduled caste and tribe and differently abled employees at work	Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 Scheduled Castes and Scheduled Tribes (Prevention of Atrocities) Act, 1989 The Rights of Persons with Disability Act, 2016	Not applicable	-	-	Not applicable	Not applicable		Project proponent confirms that while women are not employed in the project location, employees belonging to SC and ST and differently abled employees will be treated like any other employees.	No risk identified
	Other social welfare issues (SW11)	Not applicable	Not applicable	Not applicable	-	-	Not applicable	Not applicable		Not applicable	No risk identified
	Avoidance of human trafficking and forced labour *(human rights)* *(SW12)*	IPC prohibits recruiting, transporting, harboring, transferring a person for exploitation and slavery,	Indian Penal Code, 1860	Not applicable	-	-	Not applicable	Not applicable		Project proponent confirms that the project does not employ or keep any person in employment against their will	No risk identified
	Avoidance of forced eviction and/or partial physical or economic displacement of IPLCs *(human rights)*	Project activity is located in a non-forest, non-agricultural and non-human settlement area.	The Right to Fair Compensation and Transparency in Land Acquisition Rehabilitatio	Not applicable	-	-	Not applicable	Not applicable		The project is located in non-forest, non-agricultural and non-human settlement area and hence the question of forced eviction or	No risk identified

	(CW13)		n and Resettleme nt Act, 2013							displacement of people does not arise	
	Provisions of resettlement and human settlement displacement *(human rights)* *(CW14)*	Project activity is located in a non-human settlement area without necessitating any displacement.	The Right to Fair Compensati on and Transparen cy in Land Acquisition Rehabilitatio n and Resettleme nt Act, 2013	Not applicab le	-	-	Not applicable	Not applicable		As the project is located in a non-human settlement area, the question of resettlement of people does not arise	No risk identified
Net Score:			+5								
Project Owner's Conclusion in PSF:			The Project Owner confirms that the Project Activity will not cause any net harm to society.								
GCC Project Verifier's Opinion:			The GCC Verifier certifies that the Project Activity is not likely to cause any net harm to society.								

Appendix 7. United Nations Sustainable Development Goals (SDG)

UN-level SDGs	**UN-level Target**	**Declared Country-level SDG**	**Defining Project-level SDGs**					**GCC Project Verifier's Conclusion**	
			Project-level SDGs	**Project-level Targets/ Actions**	**Project-level Indicators**	**Contribution of Project-level Actions to SDG Targets**	**Monitoring**	**Explanation of Conclusion**	**Are Goal/ Targets Likely to be Achieved?**
Describe UN SDG targets and indicators *See: https://unstats.un.org/sdgs/indicators/indicators-list/*	*Describe the UN-level target(s) and correspo-nding indicator no(s)*	*Has the host country declared the SDG to be a national priority? Indicate Yes or No*	*Define project-level SDGs by suitably modifying and customizing UN/ Country-level SDGs to the project scope.* ***For guidance see:*** *Integrating the SDGs into Corporate Reporting- A Practical Guide: https://www.unglobalcompact.org/docs/publications/Practical_Guide_SDG_Reporting.pdf*	*Define project-level targets/actions, by suitably modifying and customizing UN/Country-level targets to the project scope. Define the target date by which the*	*Define project-level indicators by suitably modifying and customizing UN/Country-level indicators to the project scope or*	*Describe and justify how actions taken under the Project Activity are likely to result in a direct positive effect that contributes to achieving the defined*	*Describe the monitoring approach and the monitoring parameters to be applied for each project-level SDG target and Indicator*	*Describe how the GCC Verifier has verified the claims that the Project Activity is likely to achieve the identified*	*Describe whether the project-level SDG target(s) is likely to be achieved by the target date (Yes or No)*

			Case-study from Coca-Cola and other organizations to develop organization-wide SDGs (page 114): https://pub.iges.or.jp/pub/realising-transformative-potential-sdgs	*Project Activity is expected to achieve the project-level SDG target(s). Refer to the previous column for guidance*	*creating a new indicator(s). Refer to the previous column for guidance*	*project-level SDG targets and is additional to what would have occurred in the absence of the Project Activity*		*project-level SDG targets*	
Goal 1: End poverty in all its forms everywhere	NA	NA	NA	NA		NA	NA	NA	NA
Goal 2: End hunger, achieve food security and improved nutrition and promote sustainable agriculture	NA	NA	NA	NA		NA	NA	NA	NA
Goal 3. Ensure healthy lives and promote well-being for all at all ages	3.8 Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and	Yes	Achieve health coverage, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for the local stakeholders and employees.	Ensure health care services to the local stakeholders and employees by organising/conducting health related activities like medical camp. Clinical camp, distribution of medicines and vaccines, etc. Target is to organise/conduct atleast one health related activity in three years.		Organizing Health camps, other health related activities periodically for stakeholders to increase efficiency of health services or Providing group health insurance to the employees Above actions result in a direct positive effect that contributes to achieving the defined project-level SDG targets.	Monitored through welfare activity records Number of health related activities conducted for stakeholders per three years Records of group health insurance, health camps conducted and EHS training.	The project owner will organize medical camps including distribution of medicines and vaccines for the local people. The number of health camps conducted, vaccines distributed, and Medicine distributed will be monitored once in three years and should be verified during ER verification stage. PO has provided a declaration /37/ which states that some activities	Yes

	//vaccines for all Indicators: 3.8.1							performed to achieve SDG 3 targets are beyond CSR, which is deemed acceptable to the project verification team. The parameter being monitored in the monitoring plan is found adequate. This has been discussed under section D.3.7 of this report.	
Goal 4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	4.4 By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship	Yes	Substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship, from local stakeholders	To train the, employed local youth and adults with relevant skills through trainings during the installation and operational phases of the project for getting decent jobs and provide entrepreneurship opportunities. Target is to provide training to atleast five individuals over the crediting period.		Empowered local stakeholders with digital literacy and training on relevant technologies. This action contributes to achieving the defined project level SDG targets.	Records of trainings and workshops conducted, Number of persons trained over the crediting period	The project owner will conduct training on relevant technologies to empower local stakeholders with digital literacy. Records of trainings and workshops conducted should be verified during the ER Verification stage along with the number of people trained over the crediting period.	Yes

	Indicators: 4.4.1							The parameter being monitored in the monitoring plan is found adequate. This has been discussed under section D.3.7 of this report.	
Goal 5. Achieve gender equality and empower all women and girls	NA	NA	NA	NA		NA	NA	NA	NA
Goal 6. Ensure availability and sustainable management of water and sanitation for all	NA	NA	NA	NA		NA	NA	NA	NA
Goal 7. Ensure access to affordable, reliable, sustainable and modern energy for all	7.2 "By 2030, Increase substantially the share of renewable energy in the global energy mix" Indicator 7.2.1.	Yes	To increase the share of renewable energy in the National energy mix.	Net electricity of 162,936 MWh supplied to the grid by project activity in a year throughout the crediting period.		The wind Power plant Contributes directly to achieve the SDG target because the project activity delivers renewable energy, which would otherwise generate by fossil fuel dominated grid connect power plants.	The net electricity supplied to the grid by the project activity is continuously monitored through energy meter and recorded in JMRs on monthly basis. Amount of energy supplied to Grid per year.	The project activity is a hydro power project with an installed capacity of 74.4 MW and it generates electricity of 162,936 MWh per year. The project activity was commissioned on 31/03/2016, earliest start date of operation amongst the	Yes

								project activities involved in the bundle) and it continues to provide clean energy, thereby increasing the renewable energy share in the total final energy consumption thereby complying with the SDG target 7.2. The same was duly verified by the verification team from commissioning reports/8/ and electricity generation records /11/. The generated power is continuously monitored by the energy meters installed at the substation and details of the same are included in the PSF/01/ and	

								found to be acceptable.	
Goal 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	8.8 Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment Indicators: 8.8.1	Yes	Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, and those in precarious employment in the project activity.	Ensure to protect labour rights and have no occupational injuries. To achieve “0” (zero) major injuries.		By implementing strict EHS policy to protect labour rights and through safety trainings, and display of safety posters/guidelines at project sites. The above actions result in direct positive effects that contribute to project-level SDG.	EHS records maintained. Number of major accidents\incidents per year or Fatal and non-fatal occupational injuries per year	PO will ensure to protect labour rights by implementing strict EHS policy and through safety trainings, and display of safety posters/guidelines at project sites. The number of major accidents/incidents will be monitored through EHS records which should be verified during ER Verification stage. The parameter being monitored in the monitoring plan is found adequate. This has been discussed under section D.3.7 of this report.	Yes
Goal 9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation	9.2 Promote inclusive and sustainable industrialization and, by 2030,	Yes	Promote inclusive and sustainable industrialization and significantly raise industry’s share of employment by the project activity.	Establishment of Project activity promotes sustainability (use of renewable energy) and also creates employment opportunities with target of 10		By providing employment opportunities to the eligible candidates for operations of the renewable energy related project activity.	Monitored through employment records maintained.	The project will provide employment opportunities to at least 10 eligible candidates for operations of the renewable energy related project activity. This can be verified from the	Yes

	significantly raise industry's share of employment and gross domestic product, in line with national circumstances, and double its share in least developed countries Indicators: 9.2.2			persons employed per year.		The above actions result in direct positive effects that contribute to project-level SDG.		employment records maintained on site. The parameter being monitored in the monitoring plan is found adequate. This has been discussed under section D.3.7 of this report.	
Goal 10. Reduce inequality within and among countries	NA	NA	NA	NA		NA	NA	NA	NA
Goal 11. Make cities and human settlements inclusive, safe, resilient and sustainable	NA	NA	NA	NA		NA	NA	NA	NA
Goal 12. Ensure sustainable consumption and production patterns	NA	NA	NA	NA		NA	NA	NA	NA
Goal 13. Take urgent action to combat climate change and its impacts	13.2 Integrate climate change measures into national policies, strategie	Yes	To reduce GHG emissions	Reduce 151,612 (tCO_2/year) per annum through electricity generation from renewable energy.		The project activity utilises the renewable source of energy to produce electricity that would be produced fossil-fuel	Electricity produced by the renewable generating unit in records multiplied by an emission	The project is estimated to achieve GHG emission reduction of 151,612 tCO_2e/year, thereby meeting the SDG target 13.2.	Yes

	s and planning					based plants, thus the project leads to reduction in GHG emissions will combat climate change and contribute to positive effect on the project-level SDG.	factor or this PSF. Number of emission reductions per year	The generated power is continuously monitored by the energy meters installed at the	
Goal 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development	NA	NA	NA	NA		NA	NA	NA	NA
Goal 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	NA	NA	NA	NA		NA	NA	NA	NA
Goal 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	NA	NA	NA	NA		NA	NA	NA	NA
Goal 17. Strengthen the means of	NA	NA	NA	NA		NA	NA	NA	NA

implementation and revitalize the global partnership for sustainable development									

SUMMARY	Targeted	Likely to be Achieved
Total Number of SDGs	**+6**	**+6**
Certification label (Bronze, Silver, Gold, Platinum, or Diamond) for the ACCs as defined in the PSF	**Diamond**	**Diamond**

DOCUMENT HISTORY

Version	Date	Comment
V 3.1	31/12/2020	▪ The name of GCC Program's emission units has been changed from "Approved Carbon Reductions" or ACRs to "Approved Carbon Credits" or ACCs.
V 3.0	23/08/2020	▪ Revised version released on approval by the Steering Committee as per the GCC Program Process; ▪ Revised version contains the following changes: ○ Change of name from Global Carbon Trust (GCT) to Global Carbon Council (GCC); ○ Considered and addressed comments raised by the Steering Committee: ➢ during physical meeting (SCM 01, dated 29 Oct 2019, Doha Qatar); and ➢ electronic consultations EC01-Round 04 (17.08.2020 – 22.08.2020). ▪ Feedback from the Technical Advisory Board (TAB) of ICAO on GCC submissions for approval under CORSIA[11];
V 2.0	25/06/2019	▪ Revised version released for approval by the GCC Steering Committee. ▪ This version contains details and information to be provided, consequent to the latest worldwide developments (e.g., CORSIA EUC).
v1.0	01/11/2016	▪ Initial version released for approval by the GCC Steering Committee under GCC Program Version 1

[11]See ICAO recommendation for conditional approval of GCC at https://www.icao.int/environmental-protection/CORSIA/Documents/TAB/Excerpt_TAB_Report_Jan_2020_final.pdf

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