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 Ltd. /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 UNFCCC (15/04/2019 to 01/06/2024) https://cdm.unfccc.int/DOE/list/DOE.html?entityCode=E-0052 ☒ ISO 14065 Accreditation Valid from 28/06/2021 until 27/06/2024 https://nabcb.qci.org.in/wp-content/uploads/2023/06/004.html
Approved GCC Scopes and GHG Sectoral scopes for Project Verification	Scope 1 - Energy industries (renewable / non-renewable sources)
Validity of GCC approval of Verifier	15/04/2019 to 01/06/2024
Title, completion date, and Version number of the PSF to which this report applies	116.1 MW Wind Project Version Number: 08 21/09/2023
Title of the project activity	116.1 MW Wind Project
Project submission reference no. (as provided by GCC Program during GSC)	S00453

[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 A3 ☐ **Type B – De-registered CDM Projects:** ☐ Type B1 ☐ Type[3] B2
Date of completion of Local stakeholder consultation	11/04/2022
Date of completion and period of Global stakeholder consultation. Have the GSC comments been verified. Provide web-link.	Date of Completion: 16/10/2022 02/10/2022 to 16/10/2022 No comments were received. https://www.globalcarboncouncil.com/global-stakeholders-consultation-5/
Name of Entity requesting verification service (can be Project Owners themselves or any Entity having authorization of Project Owners)	Torrent Solargen Limited EKI Energy Services Limited
Contact details of the representative of the Entity, requesting verification service (Focal Point assigned for all communications)	Manish Dabkara EKI Energy Services Limited Address: Enking Embassy, Plot 48, Scheme 78 Part-2, Vijay Nagar, Indore-452010, Madhya Pradesh, India. Telephone: +91 9905734900 Email: manish@enkingint.org

[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.

<table>
<tr><td></td><td>www.enkingint.org</td></tr>
<tr><td>Country where project is located</td><td>India</td></tr>
<tr><td>GPS coordinates of the Project site(s)</td><td>The project activity consists of 43 WTGs installed at various locations. The Geo Coordinates of the project location is given below:
<table>
<tr><th>S.No</th><th>WTG No.</th><th>Latitude*</th><th>Longitude*</th><th>Latitude</th><th>Longitude</th></tr>
<tr><td>1</td><td>ASV-01</td><td>22°00'06.5"N</td><td>69°31'27.1"E</td><td>22.0018</td><td>69.5242</td></tr>
<tr><td>2</td><td>ASV-02</td><td>21°59'35.5"N</td><td>69°30'29.2"E</td><td>21.9932</td><td>69.5081</td></tr>
<tr><td>3</td><td>ASV-03</td><td>21°59'26.9"N</td><td>69°30'50.4"E</td><td>21.9908</td><td>69.5140</td></tr>
<tr><td>4</td><td>CHP-06</td><td>22°04'24.2"N</td><td>69°30'02.2"E</td><td>22.0734</td><td>69.5006</td></tr>
<tr><td>5</td><td>DHT-01</td><td>22°01'23.9"N</td><td>69°33'34.9"E</td><td>22.0233</td><td>69.5597</td></tr>
<tr><td>6</td><td>DHT-04</td><td>22°01'16.3"N</td><td>69°33'51.8"E</td><td>22.0212</td><td>69.5644</td></tr>
<tr><td>7</td><td>DHT-05</td><td>22°01'04.47"N</td><td>69°34'12.4"E</td><td>22.0179</td><td>69.5701</td></tr>
<tr><td>8</td><td>DHT-06</td><td>22°01'00.5"N</td><td>69°34'37.2"E</td><td>22.0168</td><td>69.5770</td></tr>
<tr><td>9</td><td>MDI-04</td><td>24°43'63.0"N</td><td>55°37'38.0"E</td><td>22.0080</td><td>69.5511</td></tr>
<tr><td>10</td><td>DHT-10</td><td>22°00'18.0"N</td><td>69°34'01.2"E</td><td>22.0050</td><td>69.5670</td></tr>
<tr><td>11</td><td>DHT-17</td><td>21°59'59.6"N</td><td>69°35'45.6"E</td><td>21.9999</td><td>69.5960</td></tr>
<tr><td>12</td><td>DHT-18</td><td>22°00'09.0"N</td><td>69°35'32.3"E</td><td>22.0025</td><td>69.5923</td></tr>
<tr><td>13</td><td>DHT-22</td><td>22°01'59.2"N</td><td>69°35'46.7"E</td><td>22.0331</td><td>69.5963</td></tr>
<tr><td>14</td><td>DHT-23</td><td>22°02'14.3"N</td><td>69°35'48.5"E</td><td>22.0373</td><td>69.5968</td></tr>
</table></td></tr>
</table>

	15	HRP-01	21°59'41.3"N	69°28'09.5"E	21.9948	69.4693
	16	HRP-08	21°59'58.6"N	69°26'37.3"E	21.9996	69.4437
	17	KLP-02	22°01'41.9"N	69°24'15.1"E	22.0283	69.4042
	18	KLP-04	22°01'02.6"N	69°24'56.2"E	22.0174	69.4156
	19	KLP-06	22°00'02.2"N	69°24'39.2"E	22.0006	69.4109
	20	KLP-07	21°59'47.4"N	69°25'00.8"E	21.9965	69.4169
	21	KLP-12	21°59'21.5"N	69°22'57.7"E	21.9893	69.3827
	22	KNK-05	22°06'05.8"N	69°30'42.5"E	22.1016	69.5118
	23	KNK-15	22°05'06.7"N	69°31'08.8"E	22.0852	69.5191
	24	KNK-16	22°04'49.1"N	69°30'54.0"E	22.0803	69.5150
	25	KPS-06	22°03'29.2"N	69°31'36.8"E	22.0581	69.5269
	26	KPS-07	22°03'12.6"N	69°31'01.6"E	22.0535	69.5171
	27	MDI-03	22°02'45.6"N	69°28'32.2"E	22.0460	69.4756
	28	MNG-02	22°02'40.6"N	69°27'50.8"E	22.0446	69.4641
	29	OP-MOV-P415	21°59'27.2"N	69°25'33.6"E	21.9909	69.4260
	30	PNL-02	21°59'16.8"N	69°25'05.2"E	21.9880	69.4181
	31	KJD-01	21°58'27.8"N	69°26'29.8"E	21.9744	69.4416
	32	SDP-01S	21°58'19.9"N	69°27'25.2"E	21.9722	69.4570
	33	RJP-05	22°00'41.4"N	69°30'40.0"E	22.0115	69.5111
	34	RJP-08	22°00'31.3"N	69°31'05.5"E	22.0087	69.5182

	35	RJP-10	22°00'54.7"N	69°31'49.4"E	22.0152	69.5304
	36	RJP-11	22°00'36.4"N	69°32'17.9"E	22.0101	69.5383
	37	SHB-01	22°02'10.8"N	69°33'25.2"E	22.03634	69.5570
	38	SHB-03	22°02'34.1"N	69°33'19.1"E	22.0428	69.5553
	39	SHB-05	22°02'56.0"N	69°33'19.8"E	22.0489	69.5555
	40	SHB-07	22°03'04.7"N	69°34'02.3"E	22.0513	69.5673
	41	KNK-04	22°06'15.5"N	69°30'16.2"E	22.1043	69.5045
	42	KNK-08	22°05'40.6"N	69°30'13.0"E	22.0946	69.5036
	43	KNK-09	22°05'10.3"N	69°29'51.4"E	22.0862	69.4976

Applied methodologies (approved methodologies of GCC or CDM can be used)	ACM0002 Grid-connected electricity generation from renewable sources -- Version 21.0
GHG Sectoral scopes linked to the applied methodologies	Scope 1 - Energy industries (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 (please mention below)
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 116.1 MW Wind Project. ☒ The Project Owner has correctly described the Project Activity in the Project Submission Form (version 08, dated 21/09/2023) including the applicability of the approved methodology [ACM0002 Grid-connected electricity generation from renewable sources ,Version 21.0] and meets the methodology applicability conditions 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 reductions estimates correctly and conservatively. ☒ The Project Activity is likely to generate GHG emission reductions amounting to the estimated 3,266,100 tCO_2e for the entire crediting period of 10 years. 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 Sustainability Development Goals (SDGs), complies with the Project Sustainability Standard, and contributes to achieving a total of 03 SDGs, with the following[4] SDG certification label (**SDG⁺**): ☐ Bronze SDG Label ☒ Silver SDG Label ☐ Gold SDG Label

[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.

	☐ 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	Report Reference No: CCIPL1376/GCC/VAL/MWP/2022 0531 Version 01 Date: 28/09/2023
Name of the authorised personnel of GCC Project Verifier and his/her signature with date	 Vikash Kumar Singh, Compliance Officer Date: 28/09/2023

[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

1. PROJECT VERIFICATION REPORT

Section A. Executive summary

>>

EKI Energy Services Limited has appointed the Project Verifier, Carbon Check (India) Private Ltd., to perform an independent project verification of the Project “116.1 MW Wind Project (hereafter referred to as “project activity”). This report summarizes the findings of verification of the project, performed based on 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. EKI Energy Services Limited has been authorized by Torrent Solargen Limited, has developed and owns the “116.1 MW Wind Project”.

The project activity is about installation and operation of wind power plant in the Site Kalyanpur and Khambhaliya, Dev-Bhumi Dwarka district of Gujarat in India which is invested and operated by Torrent Solargen Limited. The project involves installation and operation of 43 wind turbines with a total capacity of 116.1 MW_{ac}. The project activity is a green field project at a site where no renewable power plant was operating prior to the implementation of the project activity. The aim of the project activity is to generate electricity from wind energy, which is a primary source of renewable energy, thus leads to generation of clean energy. This generated electricity is then supplied to the Indian National Grid, thus displaces the electricity which could have been generated from a carbon intensive fossil fuel-based power plants in the grid.

The project has started commissioning on 27/05/2023 and will generate emission reduction by generating the clean electricity from the wind energy and feed into the Indian National Grid. The average annual electricity supplied to grid will be 350,807 MWh/ year and the translating into emission reductions of around 326,610 tCO_2e per year and 3,266,100 tCO_2e during the fixed 10-year crediting period.

The project also contributes to Environmental No-net-harm Label (E+), Social No-net-harm Label (S+), CORSIA requirements (C+) and 3 United Nations Sustainable Development Goals (SDG+) i.e., SDG 7,8, and 13.

“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., v1.1 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 project activity is located in located in Site Kalyanpur and Khambhaliya, Dev-Bhumi Dwarka district of Gujarat in India.

Scope of the GCC Project verification:

The project verification scope is defined as the independent and objective review of the project submission form (PSF /1/). The PSF /1/ is reviewed against the relevant criteria (see above) and decisions by the GCC, including the CDM approved baseline and monitoring methodology /B02/ and CDM Methodological tool 01 /B04/, tool 07/B05/, tool 24/B07/ and tool 27/B06/. The verification team has, based on the recommendations in the GCC Project Standard, Version 3.1 /B01-1/ and Project Verification Standard Version 3.1 /B01-2/ employed a rule-based approach, focusing on the identification of significant risks for project implementation and the generation of ACCs.

The verification is not meant to provide any consulting towards the project (owner)s. 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 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 GCC Project verification and sampling plan:

CCIPL employed the following GCC Project verification (termed as “Project Verification” as per GCC) 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 GCC Project verification plan and sampling plan.
6. Desktop review and evaluation of emission reduction calculations.
7. Follow-up interaction with the client; and final statement and report development.

The GCC Project 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 GCC Project verification GCC Project verification Plan:

The Audit Team formally documented its GCC Project verification plan as well as determined the data-sampling plan. The GCC Project verification plan was developed based on discussion of key elements of the GCC Project verification process during the kick-off meeting and as per the criteria of engagement. The client had the opportunity to comment on key elements of this plan for GCC Project 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:

- Project level of assurance (which is reasonable as per GCC requirements),
- Materiality threshold and
- Standards of evaluation and reporting for the GCC Project verification.

It also provides an outline of the GCC Project 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 /01//02/ 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 of 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 signed between the CCIPL and the Project Owner. The team assigned to the GCC Project verification meets the CCIPL's internal procedures including the GCC requirements for the team composition and competence. The GCC Project 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 findings from the verification and all the raised findings are successfully resolved by the project owner. Hence confirms the program design in the documents is sound and reasonable and meets the stated requirements and identified criteria.

Conclusion

The review of the PSF, supporting documentation and subsequent follow-up actions (onsite audit and interviews) have provided CCIPL with sufficient evidence to determine the fulfilment of stated criteria. CCIPL is of the opinion that the project activity "116.1 MW Wind Project" in India as described in the final PSF (Version 08, dated 21/09/2023) /1/ meets all relevant requirements of GCC and has correctly applied the CDM baseline and monitoring methodology 'ACM0002 Grid-connected electricity generation from renewable sources, Version 21.0 /B02/. The review of the PSF, 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 silver label/B01-5/. Therefore, the project is being recommended to GCC Steering Committee for request for registration.

"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". Hence the project is being recommended to GCC Steering Committee for request for registration.

Section B. Project Verification team, technical reviewer and approver

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B.1. Project Verification team

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)	Involvement in			
						Desk/document review	On-site inspection	Interviews	Project Verification findings
1.	Team Leader /Technical Expert	IR	Mathew	Vijay	CCIPL	Y	Y	Y	Y
2.	Financial Expert	IR	Mathew	Vijay	CCIPL	Y	Y	Y	Y
3.	E+, S+, SDG	IR	Mathew	Vijay	CCIPL	Y	Y	Y	Y`
4	Trainee Assessor	TA	A L	Hariprasath	CCIPL	Y	Y	Y	Y

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	IR	Chakraborty	Shivaji	CCIPL
2.	Financial Expert	IR	Chakraborty	Shivaji	CCIPL
…	Approver	IR	Singh	Vikash Kumar	CCIPL

Section C. Means of Project Verification

C.1. Desk/document review

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The verification was performed primarily as a document review of the initial PSF version 02 dated 18/07/2022/01/ and revised final PSF version 08 dated 21/09/2023/01/. The verification of information provided in the PSF was performed using the source of information provided by the project owner. Additionally, the cross checks were performed for information provided in the PSF using information from

sources other than the verification sources, the verification team's sectoral or local expertise and, if necessary, independent background investigations.

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

C.2. On-site inspection

Duration of on-site inspection: 24/11/2022				
No.	**Activity performed on-site**	**Site location**	**Date**	**Team member**
1.	Discussions and review of: • Project Design • Project Technology • Project boundary • Applicability of CDM 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 • Assessment of E+, S+, SDG+ and CORSIA aspects as per the PSF, and GCC requirements, Authorization on Double Counting from Host Country, the legal ownership of the project and GCC requirements.	The project activity is located in located in Site Kalyanpur and Khambhaliya, Dev-Bhumi Dwarka district of Gujarat in India.	24/11/2022	Vijay Mathew – Team Leader/Technical Expert Hariprasath A L – Trainee Assessor

C.3. Interviews

No.	Interview			Date	Subject	Team member
	Last name	First name	Affiliation			
1.	Vyas	Ravikant	AGM, Torrent Power Ltd	24/11/2022	Project Description, Baseline identification, Project Boundary. project financing, Additionality, Baseline Calculation, Regulatory requirements, project status,	Vijay Mathew – Team Leader/Technical Expert Hariprasath A L– Trainee Assessor
2.	Barad	Rajdeep	Assistant Manager, Power Ltd	24/11/2022		
3.	Sinkhade	Dhanashyam	Local Villager, Sidhpur	24/11/2022		
4.		Bharath	Local Villager, Movan	24/11/2022		

5.	Nallarm	Hiren	Supervisor, Ashisyavadar	24/11/2022	Monitoring procedures & Calibration of meters, Operation and Maintenance, Data recording, Emergency procedures, etc. Mode of Invitation for stakeholders meeting, Stakeholders meeting consultation, advantages and disadvantages of the project, employment generation status, Double counting of the carbon credits of the project activity, E+, S+, SDG+ and CORSIA aspects as per the PSF and GCC requirements Environment and social net harm, Do-no-harm analysis etc. The legal ownership of the project and the focal point relationship and ownership of ACC.	

C.4. Sampling approach

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No sampling approach is used for this project verification process.

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		CAR 02 CAR 04 CAR 13	
General description of project activity	A_1, A_2, B_1, B_2		CAR 05 CAR 06	FAR 01
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	CL 06	CAR 01	
- 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	CL 01 CL 04		
- Estimation of emission reductions or net anthropogenic removals	A_1, A_2, B_1, B_2			
- Monitoring plan	A_1, A_2, B_1, B_2	CL 03	CAR 10	
Start date, crediting period and duration	A_1, A_2, B_1, B_2		CAR 11	
Environmental impacts	A_1, A_2, B_1, B_2		CAR 12	
Local stakeholder consultation	A_1, A_2, B_1	CL 02		
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			
Global stakeholder consultation	A_1, A_2, B_1			
Others (please specify)	A_1, A_2, B_1, B_2			
VOLUNTARY CERTIFICATION LABELS				
Environmental Safeguards (E^+)	A_1, A_2, B_1		CAR 03 CAR 08	
Social Safeguards (S^+)	A_1, A_2, B_1	CL 05	CAR 03 CAR 08	
Sustainable development Goals (SDG^+)	A_1, A_2, B_1		CAR 03 CAR 06 CAR 08 CAR 09	
Authorization on Double Counting from Host Country (only for CORSIA)	A_1, A_2, B_1		CAR 07	FAR 02
CORSIA Eligibility (C^+)			CAR 07	FAR 02
Total		06	13	02

Section D. Project Verification findings

D.1. Identification and eligibility of project type

Means of Project Verification	Desk review and Interviews
Findings	CAR 02, CAR 04, CAR 13 and FAR 01 were raised, and findings are closed. Please refer to Appendix 4 for further details.
Conclusion	The GCC Project Verification team reviewed the PSF /1/ and confirms that the Project Owner determines the type of proposed GCC project activity as follows.

Parameters	Project Position	Verified Documents
Type of Project	Type A3. As per paragraph 7 of Clarification No. 05 (V1.0), Projects which have made initial submission as A1 Type project but could not submit request for registration before the operation start date of the project, are eligible to be submitted for the request for registration as A3 Type project. The GCC Project Verification team has identified that the project was initially submitted as Project Type A1, and the operational start date of the project activity is on 27/05/202. The project submits request for registration only after the operational start date. Thus, confirms that the project is eligible as Type A3 as per paragraph 7 of Clarification No. 05 (V1.0).	PSF/1/, Commissioning certificates /4/ GCC Clarification No. 05 (V1.0)
Start date of project activity	27/05/2023 (earliest date of commercial operation)	PSF/1/, Commissioning certificate /4/
Start date of Crediting period	From 01/01/2024 to 31/12/2033	PSF/1/, Commissioning certificate /4/
Global stakeholder consultation	02/10/2022 to 16/10/2022	https://www.globalcarboncouncil.com/global-stakeholders-consultation-5/

The project activity complies with the requirement of §11 of the GCC Project Standard (version 03.1) /B01-1/ and GCC clarification no.01 /B01-6/ and § 25 (b) of GCC Project Verification Standard (version 03.1) /B01-2/.

D.2. General description of project activity

Means of Project Verification	Desk review and Interviews
Findings	CAR 05 and CAR 06 were raised, and finding is closed. Please refer to Appendix 4 for further details.
Conclusion	The description of the project activity contained in the PSF /1/ can be considered transparent, detailed and provides a clear overview of the project. Its content was confirmed by means of document review and interviews to verify the accuracy and completeness of the project description.

Parameters	Project Details	Verified documents
Name of the Project	116.1 MW Wind Project	PSF/1/

Project developer	Torrent Solargen Ltd.	PSF/1/, Commissioning certificate /4/
Capacity	116.1 MW	EPC contract /7/ On-site visit /15/
Purpose of the project	The purpose of the project activity is to generate electricity using WTG. the electricity generated is supplied to the Indian National Grid	Commissioning certificate /4/ PPA /6/, On-site visit /15/
Annual Generation	350,807 MWh/ year	ER/2/
Emission reduction	3,266,100 tCO_2e (for the entire crediting period.)	ER/2/

Since wind energy is clean energy, project activity does not involve any fossil fuel firing and hence no greenhouse gases are involved in the project activity. The power generation from the project activity replaces the equal amount of power which otherwise would have been supplied from the fossil fuel dominated grid. Thus, project activity helps in an average annual emission reduction of 326,610 tCO_2e /year for a period of 10 years.

The project activity by Torrent Solargen Ltd. is located in the Site Kalyanpur and Khambhaliya, Dev-Bhumi Dwarka district of Gujarat in India.

The project activity consists of 43 numbers of 2.7 MW wind turbines.

The geocoordinates of the WTGs are given below:

S.No	WTG No.	Latitude*	Longitude*	Latitude	Longitude
1	ASV-01	22°00'06.5"N	69°31'27.1"E	22.0018	69.5242
2	ASV-02	21°59'35.5"N	69°30'29.2"E	21.9932	69.5081
3	ASV-03	21°59'26.9"N	69°30'50.4"E	21.9908	69.5140
4	CHP-06	22°04'24.2"N	69°30'02.2"E	22.0734	69.5006
5	DHT-01	22°01'23.9"N	69°33'34.9"E	22.0233	69.5597
6	DHT-04	22°01'16.3"N	69°33'51.8"E	22.0212	69.5644
7	DHT-05	22°01'04.47"N	69°34'12.4"E	22.0179	69.5701
8	DHT-06	22°01'00.5"N	69°34'37.2"E	22.0168	69.5770

	9	MDI-04	24°43'63.0"N	55°37'38.0"E	22.0080	69.5511
	10	DHT-10	22°00'18.0"N	69°34'01.2"E	22.0050	69.5670
	11	DHT-17	21°59'59.6"N	69°35'45.6"E	21.9999	69.5960
	12	DHT-18	22°00'09.0"N	69°35'32.3"E	22.0025	69.5923
	13	DHT-22	22°01'59.2"N	69°35'46.7"E	22.0331	69.5963
	14	DHT-23	22°02'14.3"N	69°35'48.5"E	22.0373	69.5968
	15	HRP-01	21°59'41.3"N	69°28'09.5"E	21.9948	69.4693
	16	HRP-08	21°59'58.6"N	69°26'37.3"E	21.9996	69.4437
	17	KLP-02	22°01'41.9"N	69°24'15.1"E	22.0283	69.4042
	18	KLP-04	22°01'02.6"N	69°24'56.2"E	22.0174	69.4156
	19	KLP-06	22°00'02.2"N	69°24'39.2"E	22.0006	69.4109
	20	KLP-07	21°59'47.4"N	69°25'00.8"E	21.9965	69.4169
	21	KLP-12	21°59'21.5"N	69°22'57.7"E	21.9893	69.3827
	22	KNK-05	22°06'05.8"N	69°30'42.5"E	22.1016	69.5118
	23	KNK-15	22°05'06.7"N	69°31'08.8"E	22.0852	69.5191
	24	KNK-16	22°04'49.1"N	69°30'54.0"E	22.0803	69.5150
	25	KPS-06	22°03'29.2"N	69°31'36.8"E	22.0581	69.5269
	26	KPS-07	22°03'12.6"N	69°31'01.6"E	22.0535	69.5171
	27	MDI-03	22°02'45.6"N	69°28'32.2"E	22.0460	69.4756

28	MNG-02	22°02'40.6"N	69°27'50.8"E	22.0446	69.4641
29	OP-MOV-P415	21°59'27.2"N	69°25'33.6"E	21.9909	69.4260
30	PNL-02	21°59'16.8"N	69°25'05.2"E	21.9880	69.4181
31	KJD-01	21°58'27.8"N	69°26'29.8"E	21.9744	69.4416
32	SDP-01S	21°58'19.9"N	69°27'25.2"E	21.9722	69.4570
33	RJP-05	22°00'41.4"N	69°30'40.0"E	22.0115	69.5111
34	RJP-08	22°00'31.3"N	69°31'05.5"E	22.0087	69.5182
35	RJP-10	22°00'54.7"N	69°31'49.4"E	22.0152	69.5304
36	RJP-11	22°00'36.4"N	69°32'17.9"E	22.0101	69.5383
37	SHB-01	22°02'10.8"N	69°33'25.2"E	22.03634	69.5570
38	SHB-03	22°02'34.1"N	69°33'19.1"E	22.0428	69.5553
39	SHB-05	22°02'56.0"N	69°33'19.8"E	22.0489	69.5555
40	SHB-07	22°03'04.7"N	69°34'02.3"E	22.0513	69.5673
41	KNK-04	22°06'15.5"N	69°30'16.2"E	22.1043	69.5045
42	KNK-08	22°05'40.6"N	69°30'13.0"E	22.0946	69.5036
43	KNK-09	22°05'10.3"N	69°29'51.4"E	22.0862	69.4976

The same was confirmed by the measurement of co-ordinates using google earth software and GPS at the project sites. The other details such as district and state name of the project location are checked during the physical on-site verification /15/; further, the wind projects were cross checked with the commissioning certificate of the project activity and were found appropriate /4/.

Parameters	Project Details	Verified

		documents
Type of Project	Greenfield Wind power project	Commissioning certificate /4/, PPA /6/ EPC contract/7/, O&M contract/13/. Manufacture specification/11/
Technology	WTG	
WTG	GE Renewable energy	
Project Capacity	116.1 MW	
Lifetime of the project	25 Years	
Project start date	27/05/2023(earliest commissioning date)	Commissioning certificate/4/

The installation of total 43 Wind Turbine Generators (WTG) has been completed, out of which 7 WTGs have been commissioned and connected to the national Grid of India transmission lines. For the rest of the installed WTGs, synchronization approval is awaited from JKTL PSS. The same is confirmed from the On-site visit/15/.

The investment decisions for the project activity were made within a year time. This indicates that all the activities included within the project are located in distinct areas and therefore can apply requirements (baseline, additionality, monitoring, etc.).
The project activity will be collective establishment of baseline, emission reductions calculations, additionality demonstration (including investment and common practice analysis), project monitoring plan and assessment of certification labels have been carried out which is found to be in line with GCC Clarification no 1.

The baseline scenario is that the electricity delivered to the grid by both the project activity would be generated by the operation of grid-connected power plants and by the addition of new generation sources into the grid. The same complies with the applied methodology /B02/. The project is expected to generate and feed GHG free electricity to the connected national electricity grid of India.

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 United Nations Sustainable Development Goals (SDG+).

GCC labels applied	Environmental No-net-harm Label (E+), Social No-net-harm Label (S+), CORSIA requirements (C+) and United Nations Sustainable Development Goals (SDG+)
Environmental No-net-harm Label (E+) score	+9
Social No-net-harm Label (S+) score	+8
Number of United Nations Sustainable Development Goals (SDG+) opted	3

The project owner has described the GHG emission-reduction activity, including schematics, specifications and a description of how the project reduces GHG emissions. This is as per §36 of GCC Project Standard Version 03.1 and cross checked with PSF /1/.

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/15/. In accordance with §44 of GCC Project Standard (version 03.1) /B01-1/, the verification team has assessed the geographical boundary of the Project Activity, within which it will be implemented, and confirms that geographical boundary of the Project Activity comprises the following boundaries. • The wind power plant itself • The point of connection to Indian national grid for sale of electricity. This was checked and confirmed by reviewing the PSF /1/, on-site visit interviews with representatives of project owner. As per the PSF /1/, start date of the Project activity 27/05/2023 (Earliest start date of commercial operation of the Project) /4/. The same is in accordance with requirements of §38 of GCC Project Standard (version 03.1) /B01-1/. A crediting period is a fixed crediting period for the Project Activity, from 01/01/2024 to 31/12/2033 i.e., of 10 years. This is cross checked by PSF /1/ and conforms the requirement of §39 and §40 of GCC Project Standard Version 03.1 /B01-1/. CCIPL confirms that the description of the proposed Project Activity in the PSF is accurate and complete, and it provides an understanding of the Project Activity.

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

D.3.1 Application of methodology and standardized baselines

<table>
<tr><td>Means of Project Verification</td><td>Desk review and Interviews</td></tr>
<tr><td>Findings</td><td>CL 06 and CAR 01 were raised, and finding is closed. Please refer to Appendix 4 for further details.</td></tr>
<tr><td>Conclusion</td><td>The CDM methodology applied is ACM0002, version 21.0 /B02/. It is applicable to greenfield renewable energy power generation using WTG. The applicability of the methodology could be confirmed by means of interviews with the Project owner representatives, physical site visit and document review. The applied methodology is correctly quoted and is identical to the version available on the UNFCCC website. The applied version of the baseline and monitoring methodology /B02/ is valid at the time of submission of the PSF for global stakeholder consultation. All applicability criteria in the methodology are assessed in the below table:

<table>
<tr><th>Applicability criteria of the methodology (ACM0002, Version 21.0)</th><th>Justification in the PSF by PO</th><th>GCC Project Verifier’s assessment</th></tr>
<tr><td>This methodology is applicable to grid-connected renewable energy power generation project activities that:
(a) Install a Greenfield power plant;</td><td>The project activity involves construction and operation of grid-connected wind power (renewable</td><td>
<table>
<tr><th>Parameters</th><th>Project Specification</th><th>Verified document</th></tr>
<tr><td>Type of project activity</td><td>Greenfield wind project</td><td rowspan="2">contract signed by the technology provider</td></tr>
<tr><td>Category</td><td>Renewable energy</td></tr>
</table>
</td></tr>
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<table>
<tr>
<td></td>
<td></td>
<td>(b) Involve a capacity addition to (an) existing plant(s);
(c) Involve a retrofit of (an) existing operating plant(s)/unit(s);
(d) Involve a rehabilitation of (an) existing plant(s)/unit(s); or
(e) Involve a replacement of (an) existing plant(s)/unit(s).</td>
<td>energy) project at a site where no renewable energy power plant was operated prior to the implementation of the project activity and therefore a “green field power plant” as per the definition of the methodology and hence complies to the applicability condition.
Hence the project activity meets the applicability condition of the methodology.</td>
<td>
<table>
<tr><td>Project capacity (AC)</td><td>116.1 MW</td><td>/11/, power purchase agreement signed /6/, and the commissioning certificates /4/.</td></tr>
</table>
Hence the methodology is applicable to the proposed project activity.
</td>
</tr>
<tr>
<td></td>
<td></td>
<td>In case the project activity involves the integration of a BESS, the methodology is applicable to grid-connected renewable energy power generation project activities that:
(a) Integrate BESS with a Greenfield power plant.
(b) Integrate a BESS together with implementing a capacity addition to (an) existing solar photovoltaic or wind power</td>
<td>Project activity is not using any BESS at start of project activity hence this condition is not relevant</td>
<td>
<table>
<tr><th>Parameters</th><th>Project Specification</th><th>Verified document</th></tr>
<tr><td>Type of project activity</td><td>Greenfield wind project</td><td rowspan="4">Contract signed by the technology provider /11/, power purchase agreement signed /6/, and the commissioning certificates /4/.</td></tr>
<tr><td>Category</td><td>Renewable energy</td></tr>
<tr><td>Project capacity (AC)</td><td>116.1 MW</td></tr>
<tr><td>Type of Renewable Energy Project</td><td>Wind power project (WTG)</td></tr>
</table>
Hence the methodology is applicable to the proposed project activity.
</td>
</tr>
</table>

	plant(s)/unit(s); (c) Integrate a BESS to (an) existing solar photovoltaic or wind power plant(s)/unit(s) without implementing any other changes to the existing plant(s); (d) Integrate a BESS together with implementing a retrofit of (an) existing solar photovoltaic or wind power plant(s)/unit(s).		
	The methodology is applicable under the following conditions: a) Hydro power plant/unit with or without reservoir, wind power plant/unit, geothermal power plant/unit, solar power plant/unit, wave power plant/unit or tidal power plant/unit; b) In the case of capacity additions, retrofits, rehabilitations or replacements (except for wind, solar, wave or tidal power capacity addition projects) the existing plant/unit started commercial operation prior to the start of a minimum historical reference period of	The project activity involves construction and operation of greenfield grid-connected wind power project using wind energy for generation of electricity and does not involve BESS and hence the criteria is not relevant.	The proposed project activity does not involve BESS since the project activity involves construction and operation of greenfield grid-connected wind power project. The proposed activity is a Greenfield grid connected wind power project. CCPIL project verification team confirmed the same during the onsite visit /15/. Hence this condition is not applicable to the proposed project activity.

		five years, used for the calculation of baseline emissions and defined in the baseline emission section, and no capacity expansion, retrofit, or rehabilitation of the plant/unit has been undertaken between the start of this minimum historical reference period and the implementation of the project activity; c) In case of Greenfield project activities applicable under paragraph 5 (a) above, the project participants shall demonstrate that the BESS was an integral part of the design of the renewable energy project activity (e.g. by referring to feasibility studies or investment decision documents); d) The BESS should be charged with electricity generated from the associated renewable energy power plant(s). Only during exigencies may the BESS be charged with electricity from the grid or a fossil fuel electricity generator. In such cases, the corresponding GHG emissions shall be accounted for as project emissions		

	following the requirements under section 5.4.4 below. The charging using the grid or using fossil fuel electricity generator should not amount to more than 2 per cent of the electricity generated by the project renewable energy plant during a monitoring period. During the time periods (e.g. week(s), months(s)) when the BESS consumes more than 2 per cent of the electricity for charging, the project participant shall not be entitled to issuance of the certified emission reductions for the concerned periods of the monitoring period.		
	In case of hydro power plants, one of the following conditions shall apply: a) The project activity is implemented in existing single or multiple reservoirs, with no change in the volume of any of the reservoirs; or b) The project activity is implemented in existing single or multiple reservoirs, where the volume	The project activity involves construction and operation of greenfield grid-connected wind power project using wind energy for generation of electricity hence the applicability condition is not applicable/relevant to the	The proposed project activity is not a hydro power project. The proposed activity is a Greenfield grid connected wind power project. CCPIL project verification team confirmed the same during the onsite visit /15/. Hence this condition is not applicable to the proposed project activity.

		of the reservoir(s) is increased and the power density, calculated using equation (7), is greater than 4 W/m2; or c) The project activity results in new single or multiple reservoirs and the power density, calculated using equation (7), is greater than 4 W/m2; or d) The project activity is an integrated hydro power project involving multiple reservoirs, where the power density for any of the reservoirs, calculated using equation (7), is lower than or equal to 4 W/m2, all of the following conditions shall apply: The power density calculated using the total installed capacity of the integrated project, as per equation (8), is greater than 4 W/m2; Water flow between reservoirs is not used by any other hydropower unit which is not a part of the project activity; Installed capacity of the power plant(s) with power	project activity as the applicability conditions is related to hydro power projects	

	density lower than or equal to 4 W/m2 shall be: Lower than or equal to 15 MW; and Less than 10 per cent of the total installed capacity of integrated hydro power project.		
	In the case of integrated hydro power projects, project participants shall: (a) Demonstrate that water flow from upstream power plants/units spill directly to the downstream reservoir and that collectively constitute to the generation capacity of the integrated hydro power project; or (b) Provide an analysis of the water balance covering the water fed to power units, with all possible combinations of reservoirs and without the construction of reservoirs. The purpose of water balance is to demonstrate the requirement of specific combination of reservoirs constructed under CDM project activity for the optimization of power output. This	The project activity involves construction and operation of greenfield grid-connected wind power project using wind energy for generation of electricity hence the applicability condition is not applicable/relevant to the project activity as the applicability conditions is related to hydro power projects.	The proposed project activity is not a hydro power project. The proposed activity is a Greenfield grid connected wind power project. CCPIL project verification team confirmed the same during the onsite visit /15/. Hence this condition is not applicable to the proposed project activity.

<table>
<tr><td></td><td>demonstration has to be carried out in the specific scenario of water availability in different seasons to optimize the water flow at the inlet of power units. Therefore, this water balance will take into account seasonal flows from river, tributaries (if any), and rainfall for minimum of five years prior to the implementation of the CDM project activity.</td><td></td><td></td></tr>
<tr><td></td><td>The methodology is not applicable to:
(a) Project activities that involve switching from fossil fuels to renewable energy sources at the site of the project activity, since in this case the baseline may be the continued use of fossil fuels at the site;
b) Biomass fired power plants;</td><td>The project activity involves construction and operation of greenfield grid-connected wind power project using wind energy for generation of electricity hence the applicability condition is not relevant as the same pertains to switching from fossil fuels to renewable energy sources or biomass fired power plants/units.</td><td><table><tr><th>Parameters</th><th>Project Status</th><th>Verified document</th></tr><tr><td>Any fossil fuel switching activity?</td><td>Not applicable</td><td rowspan="2">Confirmed from Contract signed by the Wind Power project technology provider /11/, and the commissioning certificates /4/.</td></tr><tr><td>Biomass fired power plant involved in the project activity?</td><td>Not applicable</td></tr></table>
CCPIL project verification team confirmed the same during the onsite visit /15/. Hence this condition is not applicable to the proposed project activity.</td></tr>
<tr><td></td><td>In the case of retrofits, rehabilitations, replacements, or capacity additions,</td><td>The project activity involves construction and</td><td><table><tr><th>Parameters</th><th>Project Status</th><th>Verified document</th></tr><tr><td>Any Capacity addition?</td><td>Not applicable</td><td>Confirmed from</td></tr></table></td></tr>
</table>

this methodology is only applicable if the most plausible baseline scenario, as a result of the identification of baseline scenario, is "the continuation of the current situation, that is to use the power generation equipment that was already in use prior to the implementation of the project activity and undertaking business as usual maintenance".	operation of greenfield grid-connected wind power project using wind energy for generation of electricity hence the applicability condition is not relevant as the same pertains to retrofits, rehabilitations, replacements, or capacity additions.	Any Retrofits? / Not applicable Any Rehabilitation? / Not applicable Any replacement / Not applicable	Contract signed by the Wind Power project technology provider /11/, and the commissioning certificates /4/. CCPIL project verification team confirmed the same during the onsite visit /15/. Hence this condition is not applicable to the proposed project activity.

Applicability conditions of Tool 07, Tool to calculate the emission factor for an electricity system (Version 07.0)

Applicability criteria of the tool 7, Version 7.0	Justification in the PSF	GCC Project Verifier's assessment
The tool lists the following applicability criteria: 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).	As per the approved consolidated Methodology ACM0002 (Version 21.0) para 24: "If the project activity is the installation of a Greenfield power plant, the baseline scenario is electricity delivered to the grid by the project activity, which would have otherwise been generated by the operation of grid connected power plants and by the addition of new generation sources, as reflected in the combined margin (CM) calculations described in the "Tool to calculate the emission factor for an	The project activity involved the construction and operation of 116.1 MW wind power plant in India. The electricity thus generated is being sold to Indian national grid. In the absence of the project activity, the same amount of electricity (grid electricity) would be generated in the Indian national grid, Therefore, combined margin calculation applies to the Indian national grid.

		electricity system (Version 07.0)". Since the project activity is a greenfield gid connected wind power project this condition is applicable, therefore OM, BM and CM are estimated using this tool (under section B.6.1) for calculating of the baseline emission.	
	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, the conditions specified in "Appendix 2: 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.	Since the project activity is grid connected, the condition is applicable and emission factor has been calculated accordingly.	Project owner has calculated the emission factor applying the mentioned applicability condition in Tool 07 /B05 / This is accepted by the project verification team.
	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.	The project activity is located in India, a Non-Annex I country. Therefore, this condition is not applicable to the project activity.	The electricity generated from the GCC project will be sold (100%) to Indian National grid. Since the project electricity system is located in India which is not an Annex I country (Date of ratification of Kyoto protocol by India= 26th August 2002), the project verification team has accepted the application of the tool

			to calculate the grid emission factor.
	(d) Under this tool, the value applied to the CO_2 emission factor of biofuels is zero.	The project activity involves construction and operation of greenfield grid-connected wind power project using wind energy for generation of electricity and hence the condition of biofuel emission factor is not applicable.	The project activity is a grid connected wind power project. There is no biofuels related activity.

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

Means of Project Verification	Desk Review, Interview
Findings	No findings in this section
Conclusion	NA

D.3.3 Project boundary, sources and GHGs

Means of Project Verification	Desk Review, Interview
Findings	No findings in this section
Conclusion	According to the approved baseline and monitoring methodology “ACM0002” of “Grid connected renewable electricity generation”, version 21.0 /B02/, the project boundary is “the spatial extent of the project boundary includes the project power plant and all power plants connected physically to the electricity system that the CDM project power plant is connected to”. The physical boundary of the project activity identified by the project owner has been cross verified by site visit observation /15/, commissioning report for the power plant /4/ and power purchase agreement /6/. In section B.3 of the PSF /01/, project boundary has been adequately stated in figure 4 and table. Hence, the project boundary includes the wind power plant and the other power plants which connected to the related electricity system and the Indian National Grid.

D.3.4 Baseline scenario

Means of Project Verification	Desk review and Interviews
Findings	No findings in this section.
Conclusion	

Methodology requirement baseline	GCC Project Verifier Opinion

	According to the approved baseline methodology ACM0002 /B-02/, "the baseline scenario is electricity delivered to the grid by the project activity, which would have otherwise been generated by the operation of grid connected power plants and by the addition of new generation sources, as reflected in the combined margin (CM) calculations described in the "Tool to calculate the emission factor for an electricity system (Version 07.0)".	Project activity involves generation of electricity using wind power plant and selling it to Indian National grid as confirmed through the power purchase agreement /6/ and commissioning report /4/. In the absence of this project activity, same amount of electricity would have been generated by the operation of existing/proposed grid connected fossil fuel-based power plants. The same was cross checked and confirmed from the grid emission factor data published by Central Electricity Authority (CEA), Government of India /16/.
	The relevant national and/or sectoral policies, regulations and circumstances are taken into account during the determination of baseline scenario.	Project Owner has considered all the applicable national and sectoral level policies in demonstrating the regulatory compliance of the of the project and baseline scenario. National/sectoral policies & regulations: • Electricity Act, 2003 /32/ • National Electricity Policy, 2005/37/ • Integrated Energy Policy, 2006/38/ • National Action Plan on Climate Change (NAPCC), 2008/39/ • Renewable Energy Certificates (RECs), 2011 RECs/40/ According to all the referred policies and regulations the baseline scenario is in compliance with all applicable legal and regulatory requirements.

The baseline scenario has been adequately stated as: The baseline scenario is 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, as reflected in the combined margin (CM) calculations described in "TOOL07: Tool to calculate the emission factor for an electricity system".

The following ex ante parameters and assumptions were used to estimate baseline emissions of the project activity:

Combined margin CO_2 emission factor for the project electricity system in year y ($EF_{grid,CM,y}$) – The value has been calculated and published by published by Central Electricity Authority (CEA), Government of India /16/. The value is calculated as per the TOOL 07: "Tool to calculate the emission factor for an electricity system" (Version 07.0). This was found in accordance with the methodology.

CCPIL project verification team was able to verify all the documented evidence listed above during the GCC Project Verification process and can confirm that:

- All the assumptions and data used by the project owners are listed in the PSF, including their references and sources.
- All documentation used /4/ /5/ /6/ /16/ /20/ are relevant for establishing the baseline scenario and correctly quoted and interpreted in the PSF.

	• Relevant national and/or sectoral policies and circumstances are considered and listed in the PSF /1/. The approved baseline methodology ACM0002, version 21.0, has been correctly applied to identify the most reasonable baseline scenario and the identified baseline scenario reasonably represents what would occur in the absence of the proposed GCC project activity.

D.3.5 Demonstration of additionality

Means of Project Verification	Desk Review, Interview
Findings	CL 01 and CL 04 were raised, and finding is closed. Please refer to Appendix 4 for further details.
Conclusion	Project owner has described the Demonstration of additionality according to the GCC Project Standard Version 03.1. In section B.5 of the PSF, two components are applied for the demonstration of additionality. **i. Legal Requirement Test** The project activity is a Type A project and requires undergoing a Legal Requirement Test. However, the project activity is not mandated by law or regulations and are entirely a voluntary action. The project complies with paragraph 46 of GCC Project Standard V3.1. The relevant national acts and regulations pertaining to generation of energy in the host country i.e., India is: • Electricity Act, 2003/ 32/ • National Electricity Policy, 2005/37/ • Integrated Energy Policy, 2006/38 / • National Action Plan on Climate Change (NAPCC), 2008 /39/ • Renewable Energy Certificates (RECs), 2011 /40 / • Environmental (Protection) Act, 1986 and amendment(s)/41/ • Environmental Impact Assessment (EIA) Notification, 2006 and amendment(s)/42/ • The Air (Prevention and Control of Pollution) Act, 1981 including Rules 1982 and 1983 and amendment(s)/33/ • The Noise Pollution (Regulation and Control) Rules, 2000 and the Noise Pollution/43/ • Solid Waste Management Rules, 2016/31/ • E-waste (Management and Handling) Rules, 2016/44/ • Bio-Medical Waste (Management and Handling) Rules 2016/34/ • Plastics Waste Management Rules, 2016/35/ • Batteries (Management and Handling) Rules, 2001/36/ 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 GCC verification team assessed the relevant regulations of the host county to confirm the requirements and also confirmed based on the local expertise by the project verification team the project is not implemented to meet any legal

	requirement. **ii. Additionality Test** To cover this requirement from the GCC Project Standard 3.1, section 6.4.8, paragraph 45 and as per the applied methodology ACM0002 Version 21.0, additionality of the following project activity is demonstrated and assessed by the latest version of Tool 01: Tool for the demonstration and assessment of additionality" Version 7.0 /B-04/. The project owner has adopted the stepwise approach for demonstrating and assessing the additionality of the project activity as follows: **Sub Step 0: Demonstration whether the proposed project activity is first-of-its-kind.** The proposed project activity is not the first of its kind as implementation of wind power project in the State is not first of its kind. **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 undertaken without being registered as a GCC project activity. **Alternative 2:** Continuation of the current situation (No proposed project activity and equivalent amount of energy would have been produced by the grid electricity system through its currently running power plants and by new capacity addition to the grid) The first alternative, which is the implementation of the project without carbon revenue, is not financially attractive as discussed in the investment analysis section below. The second alternative is the baseline scenario and implementation of the proposed project as a GCC project activity would be additional to this scenario. **Outcome of Step 1a** Both the alternatives identified above are realistic alternatives. However, the first alternative is not possible as the project activity is not viable without carbon credit benefits; and section alternative is the baseline scenario for the project activity. **Sub-step 1b: Consistency with mandatory laws and regulations:** There are no laws or regulations in India, issued by Government of India, that restrict implementation of wind power project. Further, no law or regulation issued by Government of India, which mandates project owner to invest in wind power project. The resultant alternatives to the project as outlined in Step 1a are in compliance with the applicable laws and regulations. This has been discussed in the legal requirement test above. **Outcome of Step 1b** Mandatory legislation and regulations for each alternative are taken into account in sub-step 1b. Based on the above analysis, the proposed project activity is not the only alternative amongst the project owners that is in compliance with mandatory regulations. The verification team has assessed mandatory laws and regulations and

	confirms that all alternatives are in compliance with mandatory laws and regulations in India. Alternative 2 has been selected as the appropriate baseline alternative for this project activity in line with methodology. **Step 2: Investment analysis** 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 TOOL 27: "Investment analysis" (Version 12.0)/B06/ No public funding or ODA are associated with the implementation of this GCC project activity. **Sub-step 2a: Determine appropriate analysis method** The project owner has chosen to apply investment analysis to demonstrate the additionality of the project activity using the benchmark analysis method. Project owner has identified post tax equity IRR as the most suitable financial indicator. The project cannot apply simple cost analysis since the project brings revenue from the sale of electricity; also, investment comparison analysis cannot be applied as the alternative to the project activity is the electricity generated by new and existing grid connected power plants. Since the PO is demonstrating the financial unattractiveness of the project and the project cost involves both equity and debt, post-tax equity IRR is considered to be the appropriate option to indicate financial unattractiveness. **Sub-step 2b: Option III. Apply benchmark analysis** As per para 15 of Tool 27: Investment analysis, version 12.0, 'Required/expected returns on equity are appropriate benchmarks for an equity IRR' /B06/. Project owner has used the default benchmark value mentioned it the Appendix Tool 27: Investment analysis. Project owner has chosen the default for India as 9.77% (as per Appendix of EB 112, Annex 2) to demonstrate additionality, which is the latest available during the time global stakeholder consultation. Further para 16 of the tool 27 states that "In situations where an investment analysis is carried out in nominal terms and the available IRR benchmarks are in real terms, project owners shall convert the real term values of benchmarks to nominal values by adding the inflation rate. The inflation rate shall be obtained from the inflation forecast of the central bank of the host country for the duration of the crediting period. If this information is not available, the target inflation rate of the central bank shall be used. If this information is also not available, then the average forecasted inflation rate for the host country published by the IMF (International Monetary Fund World Economic Outlook) or the World Bank for the next five years after the start of the project activity shall be used". The equity IRR calculated is nominal equity IRR. Accordingly, the project owner converted the default benchmark which is in real terms into nominal terms by using the following equation. **Nominal Benchmark = {(1+Real Benchmark) x (1+Inflation rate)}-1** The GCC Project verification team referred the book 'Corporate Finance: Theory and Practice', 2nd edition, by 'Aswath Damodaran' /18/. In page 320 of the book, the same equation is mentioned for converting real into nominal values. Hence the GCC Project verification team considers the above equation as appropriate for converting real benchmark into nominal benchmark. The investment decision for the project activity was made in 2018. Hence, project owner has sourced Inflation forecast (WPI mean) as per RBI /22/ for 10yrs which was available at the time of investment decision /08/.

Nominal Benchmark estimated = {(1+9.77%) x (1 + 4%}-1 = 14.16%

Parameters	Project's Specifics	GCC Project Verifier Opinion
Investment Decision Date	11/05/2018	The board decision date for the approval of setting up of wind power project is taken as the investment decision. The same is verified by checking the Minutes of the meeting of Board of Directors of Torrent Solargen Limited/ 8/.
Type of Benchmark	Post tax equity IRR	As per the para 15 of Tool 27: Investment analysis, version 11.0, 'Required/expected returns on equity are appropriate benchmarks for an equity IRR' /B06/
Default Benchmark value	9.77% default value for India in Appendix Tool 27: Investment analysis.	India as per Appendix of EB 112, Annex 2 of tool 27 version 12 to demonstrate additionality, which is the latest available during the time global stakeholder consultation. The same found conservative as compared to the default value 10.55 % (as per Appendix of EB 101, Annex 11) for India. Hence, accepted the same.
Inflation rate	4.0%	The same has been sourced from Inflation Rate forecast for by Reserve Bank of India (RBI) (i.e., Central Bank of India) for India/22/. The project verification team has crosschecked the same and found appropriate and in line with tool 27.
Benchmark Value	14.16%	Project owner has chosen the default value for India as per Appendix of EB 112, Annex 2 of tool 27 version 12 for the calculation benchmark value to demonstrate

			additionality, which is the latest available during the time global stakeholder consultation. Project owner has sourced from Inflation Rate forecast for by Reserve Bank of India (RBI) (i.e., Central Bank of India) for India/22/. Project owner has referred the book 'Corporate Finance: Theory and Practice', 2nd edition, by 'Aswath Damodaran' /18/. In page 320 of the book for the calculation of benchmark value. The GCC Project Verification team verified all the above said details and documents; and confirmed that the benchmark identified to compare the financial attractiveness of the project activity is appropriate.

The CCIPL assessment team has verified all the above-said documents and confirmed that the benchmark identified to compare the financial attractiveness of the project activity is appropriate.

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.

The GCC project activity has a less favorable Equity IRR than the benchmark, and hence the GCC project activity cannot be considered as financially attractive. Project verification team has cross checked the chronology of events mentioned in the section B.5 of the PSF and found consistent. The key data parameters used to calculate Equity IRR are tabulated below.

Parameter	Unit	Value	Assessment and Crosschecking
Total capacity	MW	116.1	Verified against GE Proprietary information for the installation and commissioning services for the wind farm project/5 / and cross verified against the commissioning certificate /4/ and EPC contract/7/. Out of 43 WTGs 7

				WTGs are commissioned and connected to the Indian National Grid Rest of the installed WTGs, synchronization approval is awaited from JKTL. Further the same has been confirmed during the onsite visit/15 /.
	Number of Windmills	Nos	43	Verified against GE Proprietary information for the installation and commissioning services for the wind farm project/5 / and cross verified against the commissioning certificate /4/ and EPC contract/7/. Out of 43 WTGs 7 WTGs are commissioned and connected to the Indian National Grid Rest of the installed WTGs, synchronization approval is awaited from JKTL. Further the same has been confirmed during the onsite visit/15 /.
	Capacity of each windmill	MW	2.7	Verified against GE Proprietary information for the installation and commissioning services for the wind farm project/5 / and cross verified against the commissioning certificate /4/ and EPC contract/7/. Out of 43 WTGs 7 WTGs are commissioned and connected to the Indian National Grid Rest of the installed WTGs, synchronization approval is awaited from JKTL. Further the same has been confirmed during the onsite visit/15 /.
	Plant Load Factor	%	36.73 %	Verified against the Tawanai Wind Resource Assessment for Torrent Power Limited /19/. The maximum yield mentioned in the report is 36.73%at P50, the same is used in the investment analysis. However, the impact of the difference is covered under sensitivity analysis. CCIPL confirms that the PLF considered for the project activity is appropriate; hence acceptable.
	Transmission loss	%	6.09	Verified against the transmission loss level analysis document on Khambhaliya, Torrent 116.1 MW Wind Farm Power Simulation Model & various Studies as per POSOCO/RLDC/CTU /20/.
	Technical life of project activity	Years	25	The technical life of the WTG is 25 years, and this has been confirmed from the technical specification provided by the technology supplier /11/. Project verification team also checked the tool 10: Tool to determine the remaining lifetime of equipment version 1.0,/B08 /where the default value of technical lifetime of wind turbine is given as 25

				years. Therefore, financial analysis carried for 25 years is acceptable.
	Deration after 10 years of operation	%	5.00	The value is verified against Estimation of Wind Turbine Performance Degradation with Deep Neural Networks/45/. https://papers.phmsociety.org/index.php/phme/article/download/3328/1939
	Tariff	INR/ kWh	2.76	Verified against the power purchase agreement signed with SECI /6,.Project verification team has cross checked with the financial bid document/49/ and is found that project owner has finally bid at the E- reverse Auction at 2.76 for the megawatt scale project/12/. Even in 10% increase, the IRR is not breaching the Benchmark. Therefore, the value 2.76 INR/kWh found appropriate.
	Operation and Maintenance Cost	INR Million/ annum	81.70	Verified against the O&M agreements/13/ and found that at actual cost the project is not breaching the benchmark. GCC project verification team has subjected this parameter under sensitivity analysis, even at -100% of O&M cost the value is not breaching the benchmark. However, IRR is crossing the benchmark is O&M cost is reduced by -375%. Since, O&M agreement is already in place by the project owner, and the cost is fixed, the reduction in O&M costs are highly unlikely. Hence, the value is accepted by project verification team.
	Escalation in O&M cost	%	3.00	Verified against the O&M agreements /13/ and found the value is 3 %. Further, the project verification team has referred CERC tariff order for and found that the value considered is 5.72%/12/. Project owner has also subjected the O&M cost to sensitivity; and the project verification team observed that even with 90% variation in O & M cost in the sensitivity analysis the equity IRR is below the benchmark. Hence the value is accepted by the verification team.
	Free O&M	%	2.00	Verified against the O&M agreements /13/ and found the value is 2%.
	Project Cost	INR Million	8,620.00	Verified against the Revised Offer letter from GE energy /5/,business proposal of balance plant/46/ ,business proposal of supply of land, permits and approval/47/ purchase order/14/ and DPR of the project/48/. The same is also cross with

<table>
<tr><td></td><td></td><td></td><td></td><td>the board resolution dated 27/7/2021 /8/.These values are adopted from the documents as per the tool 27 para 10.The project verification team observed that even with 10% variation in Project cost in the sensitivity analysis the equity IRR is below the benchmark. IRR will cross the benchmark if project cost is reduced by -29%. Hence, the value is acceptable by the project verification team. Further, the project cost is subjected to sensitivity analysis.

<table>
<tr><th>Particulars</th><th>Total Cost</th><th>Total cost in Crs.</th></tr>
<tr><td>WTG</td><td>6,08,45,00,000</td><td>608</td></tr>
<tr><td>BOP</td><td>1,61,25,00,000</td><td>190</td></tr>
<tr><td>Land</td><td>28,35,00,000</td><td>28</td></tr>
<tr><td colspan="2">Others Pre-operative expenses</td><td>35</td></tr>
<tr><td colspan="2">Total</td><td>862</td></tr>
</table>

The breakup cost of the project is given below:

Similar project has been crosschecked for the project cost comparison and are found comparable.

https://cdm.unfccc.int/UserManagement/FileStorage/Q5WH0MVRFC8AP9OLGE7NUBJ3Z6DIY4</td></tr>
<tr><td></td><td>Debt</td><td>%</td><td>70% of total cost</td><td rowspan="2">The debt equity ratio (70:30) considered by project owner at the time of investment decision CERC RE TARRIF ORDER 2018-19/12/. The project verification team has checked the impact of the IRR with the project is funded with various ratios viz. 50:50, 80:20, 95:05 etc. and in all scenarios the IRR is not crossing the benchmark value. Hence, the debt equity ratio considered in the investment analysis is acceptable to the GCC Project verification team.</td></tr>
<tr><td></td><td>Equity</td><td>%</td><td>30% of total cost</td></tr>
<tr><td></td><td>Interest rate on term loan</td><td>%</td><td>10.25</td><td>Verified against Average RBI PLR/22/ available at the time of decision making. which approved by the Government of</td></tr>
</table>

				India /5/. Hence, the value used for the financial analysis is acceptable to the project verification team.
	Repayment period (excluding moratorium)	Quarterly	48	The tenure term of the loan considered for investment analysis based on the CERC RE TARRIF ORDER 2018-19/12/. The same is acceptable to the project verification team as it is standard value for similar projects.
	Corporate tax rate	%	30	The tax rate is cross is cross checked with independent sources and found to be correct which was applicable at the time of investment decision /8/. https://taxguru.in/income-tax/income-tax-rates-slab-chart-for-assessment-year-2016-17-2017-18.html#:~:text=Domestic%20Company-,For%20the%20Assessment%20Year%202016%2D17%20and%202017%2D18%2C,5%20crore
	MAT	%	16.50	The MAT is cross is cross checked with independent sources and found to be correct which was applicable at the time of investment decision /08/. https://incometaxindia.gov.in/tutorials/10.mat-and-amt.pdf
	Service Tax	%	18.00	The Service Tax is cross is cross checked with GST Rates published by the Central Board of Indirect Taxes and Customs, Government of India, New Delhi, India and found to be correct which was applicable at the time of investment decision /08/. https://cbic-gst.gov.in/gst-goods-services-rates.html
	Residual Value	%	10	The residual value cross checked with CERC RE Tariff Order 2018-19 and found to be correct which was applicable at the time of investment decision. /8/ https://cercind.gov.in/2018/orders/02.pdf
	Depreciable amount	INR Million	8340.00	The depreciable value cross checked with CERC RE Tariff Order 2018-19 and found to be correct which was applicable at the time of investment decision. /8/ https://cercind.gov.in/2018/orders/02.pdf

Depreciation (Book depreciation) on civil works	%	3.34	The value of the same is take from PSF/01/. CCIPL has cross checked the same with checked with independent sources and found to be correct which was applicable at the time of investment decision. /8/ https://www.mca.gov.in/Ministry/latestnews/Explanatory_Statement_alongwith_Schedule_XIV_4dec2008.pdf
Depreciation (Book depreciation) on plant & machineries	%	5.28	The value of the same is take from PSF/01/. CCIPL has cross checked the same with checked with independent sources and found to be correct which was applicable at the time of investment decision. /8/ https://www.mca.gov.in/Ministry/latestnews/Explanatory_Statement_alongwith_Schedule_XIV_4dec2008.pdf
IT depreciation on building & civil works	%	10	The value of the same is take from PSF/01/. CCIPL has cross checked the same with Depreciation Rates published by Income Tax Department of India /25/and found to be correct and hence accepted. https://incometaxindia.gov.in/charts%20%20tables/depreciation%20rates.htm
IT depreciation on Plant & Machineries	%	40	The value of the same is take from PSF/01/. CCIPL has cross checked the same with Depreciation Rates published by Income Tax Department of India /23/and found to be correct and hence accepted. https://incometaxindia.gov.in/charts%20%20tables/depreciation%20rates.htm

The equity IRR calculations were provided in a spreadsheet /03/. The calculation was verified and found to be correct by CCIPL project verification team; as well as the assumptions used in the calculation were deemed to be correct. The post-tax equity IRR without GCC carbon credit revenues is 6.76 % which confirms that the proposed project activity in absence of the GCC carbon credit benefits and compared to the benchmark return on equity 14.16% is not financially attractive.

Sensitivity analysis

A sensitivity analysis has been carried out for parameters contributing more than 20% revenues and costs, to demonstrate the robustness of the financial analysis. The parameters for which sensitivity analysis is done are annual power generation (PLF), change in tariff, project costs, operational and maintenance cost, interest rate and debt. Sensitivity analysis was conducted for ±10% variation. Reasonable variations for these parameters were checked by calculating the variation necessary to reach the benchmark and then discussing the likelihood for that to happen.

Factor	Base Case	-10%	10%	Percentage of change at which IRR cross the benchmark*
PLF	0.00%	-10.00%	10.00%	35.20%
	6.76%	5.00%	8.82%	14.16%
O&M cost	0.00%	-10.00%	10.00%	-361.22%
	6.76%	6.99%	6.52%	14.16%
Project Cost	0.00%	-10.00%	10.00%	-27.93%
	6.76%	8.81%	5.30%	14.113%
Tariff	0.00%	-10.00%	10.00%	35.19%
	6.76%	5.00%	8.82%	14.16%
Debt	0.00%	-10.00%	10.00%	-49.29%
	6.76%	4.64%	8.63%	14.16%
***Benchmark**	**14.16%**			

The results of sensitivity analysis /03/ show that even with a variation of ±10% in tariff, Net power generation, project cost, and O&M cost, equity IRR is significantly lower than the benchmark. And it is evident from the results given above; the project remains additional even under the most favorable conditions.

The results of sensitivity analysis /03/ show that even with a variation of ±10% in tariff, PLF, project cost, and O&M cost, equity IRR is significantly lower than the benchmark. And it is evident from the results given above; the project remains additional even under the most favorable conditions. Major input values have been cross checked with the actual values and hence each input value breaching the benchmark is unlikely.

1)PLF is increased by 35.20%

PLF considered by the project owner from 3rd party source, Tawanai Wind Resource Assessment /0519/ is appropriate in line with paragraph 3 (b) of EB 48 Annex 11. The PLF considered for project activity has been compared to actual generation and as per our opinion, further increase in PLF to 35.20% is highly unlikely scenario.

2) Project Cost is reduced by 27.93%

The total cost of the project activity is 8,620.00 million INR. INR with post tax Equity IRR. The proposed project activity is already installed, and the actual cost incurred is 8,620.00 million INR /707/. Hence, in our opinion, further the decrease in project cost is a highly unlikely scenario.

	3) Tariff rate is increased by 35.19% A further increase in tariff rate is a highly unlikely scenario as the tariff rate is fixed for 25 years as verified from the PPA/06/. 4) O&M cost is reduced by -361.22% Even at 100% reduction in O&M cost, the IRR does not cross the benchmark. Hence, as per the above discussion the verification team has concluded that the project activity is not financially feasible and in turn is additional. **Step 3: Barrier Analysis** The additionality of the project has been demonstrated by applying the investment analysis, thus no barrier analysis is carried out. **Step 4: Common Practice Analysis** The section below provides the analysis as per step 4 of the "Tool for the demonstration and assessment of additionality", version 7.0.0 and according to "Common Practice" Tool version 03.1. **Step 1: Calculate applicable capacity or output range as +/- 50% of the total design capacity or output of the proposed project activity:** The project installed capacity is 116.1 MW. Therefore, total capacity of wind plants which will be included in the analysis will be between 58.05 MW to 174.15 MW. **Step 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;** As the project is located in Gujarat state of India, therefore, projects in the geographical area Gujarat have been chosen for analysis. The project activity involves generation of electricity from wind energy. The project activity is located in the states of Gujarat in India and the policy applicable for the wind projects is regulated by respective state policy. The policies/tariff for each state is regulated by State Electricity Regulatory Commissions. **b) The projects apply the same measure as the proposed project activity;** Renewable Energy Projects **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.** wind power projects **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.**

The project activity produces electricity; therefore, all wind power plants that produce electricity are candidates for similar projects.

e) The capacity or output of the projects is within the applicable capacity or output range calculated in Step 1;

Range in between 58.05 MW to 174.15 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 start date i.e., EPC Contract date /7/ of the project activity is on 16/09/2021. Therefore, projects, which have started commercial operation before start of the project, have been considered for analysis.

There are 2 projects meeting the above criteria/27/.

Step 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 project verification. Note their number, N_{all}.

There have been 2 projects that meet the conditions/ and are given in the table below. Hence N_{all} = 2

G.P. WIND (JANJI) PVT.LTD	Wandhiya (Vestas) S/S Kutch	81
SUKAVALA RENEWABLE ENERGY PVT.LTD; NEW DELHI	Kalorana (SITAC RE) S/S Amreli	64

Step 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}.

Projects with technologies different to technology applied in the proposed project activity were identified, Hence, N_{diff} = 2

The Project is deployed under competitive bidding-based tariff (Investment climate on the date of the investment decision, inter alia- Promotional policies) so wind power project that are not covered under competitive bidding-based tariff/promotional policy is considered as different from the project activity. However, there are two projects so project with different measures is considered as two.

Step 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 F was found to be in line with Tool 24 $F = 1 – (N_{diff}/N_{all}) = 1 – (2/2) = 0$ $N_{all} – N_{diff} = 2\text{-}2 = 0$ As per methodological tool “common practice” version 03.1, 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. The project activity would be common practice, only both of the following conditions apply. $F > 0.2$ and N_{all} - $N_{diff} > 3$ For the concerned project, F = 0 but N_{all} - N_{diff} = 0 (Which is less than 3), therefore, the proposed project is not a common practice within the applicable geographical area. Hence, the proposed project is additional.

D.3.6 Estimation of emission reductions or net anthropogenic removal

Means of Project Verification	Desk Review, Interview
Findings	No findings in this section.
Conclusion	According to ACM0002/B-02/ methodology, emission reductions related to project activities is estimated as follows: $\mathbf{BE_y = EG_{facility,y} \times EF_{grid,CM,y}}$ Where: BE_y = Baseline emissions in year y (t CO_2/yr) $EG_{facility,y}$ = Quantity of net electricity generation supplied by the project plant/unit to the grid in year y (MWh/yr) $EF_{grid,CM,y}$ = 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). Since the electricity generation values differ between years as explained in A.1, annual average electricity generation over the crediting period has been calculated and given in ER Sheet /02/. According to ER Sheet, $EG_{PJ,y}$ which is also called $EG_{facility,\ y}$ is 350,808 MWh MWh for first year. Also, according to “CO2 Baseline Database for the Indian Power Sector” version 18, September 2022 document published by Government of India Ministry of Power, Central Electricity Authority $EF_{grid,y}$ could be used as 0.9310 tCO2/MWh. Therefore, annual baseline emission is calculated as below: $\mathbf{BE_y = EG_{PJ,y} \times EF_{grid,CM,y}}$ 350,808 x 0.9310= 326,610 tCO_2e/yr **Project Emissions (PE_y)**

	As the project activity is a wind-based power generation, the project emissions are not applicable to the project activity as per the methodology ACM0002/B02/. Hence, $PE_y = 0$ Leakage (LE_y) As per ACM0002 /B02/, no leakage emissions are considered. Therefore, $LE_y = 0$. **Emission Reductions** Based on the data above, the emission reduction value for the project activity is: $ER_y = BE_y - PE_y - LE_y$ $ER_y = BE_y = 326{,}610\ tCO_2e$ /yr The annual emission reduction value accounts to 326,610 tCO_2e/year.

D.3.7 Monitoring plan

Means of Project Verification	Desk Review, Interview
Findings	CL 03 and CAR 10 were raised, and finding is closed. Please refer to Appendix 4 for further details.
Conclusion	The approved baseline and monitoring methodology "ACM0002" version 21 /B02/ has been applied. The monitoring plan is in accordance with the monitoring methodology; the monitoring plan will give opportunity for real measurement of achieved emission reductions. methodology: the verification team has checked all the parameters presented in the monitoring plan against the requirements of the methodology; no deviations relevant to the project activity have been found in the plan. CCIPL confirms that the monitoring arrangements described in the monitoring plan are feasible within the project design, and the means of implementation of the monitoring plan are sufficient to ensure the emission reductions achieved by/resulting from the proposed GCC project activity can be reported ex post and verified. Parameters available at the time of project verification (ex-ante) (Mention under section B.6.2 of the PSF) are:

Parameter	Value	Unit	Assessment

	Operating Margin CO_2 emission factor in year y of Indian national Grid. ($\mathbf{EF_{grid,OM,y}}$)	0.9518	tCO_2e/MWh	Calculated as the last 3 years (2019-20, 2020-21 and 2021-2022) generation weighted average, sourced from Baseline CO_2 Emission Database, Version 18.0, September 2022 published by Central Electricity Authority (CEA), Government of India. /16/. The ex-ante vintage data has been used for the OM calculation of the project. The value has been sourced from "CO2 Baseline Database for the Indian Power Sector" version 18, September 2022 document published by Government of India Ministry of Power, Central Electricity Authority /16/. This is the latest available data vintage is taken for the EF calculations. The simple OM is fixed ex-ante in line with the 'tool to calculate the emission factor for an electricity system" Version 07.0.0 /B05/. Hence, accepted by the project verification team.
	Build Margin CO_2 emission factor in year y of Indian national Grid ($\mathbf{EF_{grid,BM,y}}$)	0.8687	tCO_2e/MWh	Calculated as the last 3 years (2019-20, 2020-21 and 2021-2022) generation weighted average, sourced from Baseline CO2 Emission Database, Version 18.0, September 2022 published by Central Electricity Authority (CEA)/16/, Government of India. As per the "tool to calculate the emission factor for an electricity system" Version 07.0.0 /B04/, the build margin emissions factor is the generation-weighted average emission factor (tCO2/MWh) of all power units m during the most recent year y for which electricity generation data is available.
	Combined Margin CO_2 emission factor in year y of Indian National Grid ($\mathbf{EF_{grid,CM,y}}$)	0.9310	tCO_2e/MWh	Calculated as the last 3 years (2019-20, 2020-21 and 2021-2022) generation-weighted average, sourced from Baseline CO2 Emission Database, Version 18.0, September published by Central Electricity Authority (CEA)/16/, Government of India. The date has been considered in accordance with the Tool to calculate emission factor of an electricity system. The tool guides to take 75% weightage of Efgrid, Om simple, & 25% weightage of $Ef_{grid,BM,y}$./B04/.

Parameters that will be monitored (ex-post) (Mention under section B.7.1 of the PSF are:

Parameter	Value	Unit	Assessment
$EG_{facility,y}$ (Net Electricity generated and delivered to the grid by the power plant in year y)	350,808	MWh	The estimated net electricity generated is given, however, the value for the parameter will be verified through review of monthly meter reading records. There are two meters for the project activity of 0.2s accuracy class (main meter and check meter) bidirectional meters are installed at the Pooling substation to measure and record the net electricity supplied to the grid. The meter details/17/ are provided below which was verified during the onsite visit of the project activity. Type of Meter: Serial Number Main: WR-2211-A Check: WR-2222-A Standby: WR-2192-A The calibration of the meters is being performed as per the national regulations. The calibration and verification for 3 phase meters need to be conducted and maintained once in every 5 years. The same is consistent with the PSF/1/. The same has been confirmed during the onsite visit /15/. The parameter will contribute to the SDG 7.
Replacing fossil fuels with renewable sources of energy	350,808	MWh	The project activity will result in emission reduction by replacing the fossil fuels with renewable sources of energy. The same will be monitored and confirmed through the monthly generation records.
CO_2 Emissions	326,610	tCO_2e/year	The project activity will result in emission reduction. The same will be contributing toward the sustainable development goal SDG 13. The parameter will be

				monitored on monthly basis
	Conserving Energy	At actual record	Mwh	The project activity will use very less amount of energy for operational use of the plant. The amount of electricity used by the plant will be monitored by import energy in JMR.
	Protecting/ enhancing other depletable natural resources	At actual record	Mwh	The project activity Substitutes fossil fuel-based power generation and hence protected depletable natural resources. The Amount of electricity generated will be monitored using JMR Export readings.
	Noise due to operation of WTG	At actual record	Numbers	The project activity may generate Noise levels during the operation of the project activity. The same will be continuously monitored and recorded in the Plant logbooks or records. The records will be provided during verification.
	Solid Waste Pollution from Hazardous Wastes	At actual record	Count of the wastes (tons/year)	The project activity may generate Hazardous waste during the operation of the project activity. Hazardous waste will be handled according to the national regulations: Hazardous and solid waste management rules, 2016/30/,/31/; the same will be treated and disposed as per the law. Hazardous waste quantity generated and disposed of will be continuously monitored and recorded in the Plant logbooks or records annually. The same will be issued at the time of verification.
	Solid Waste Pollution from end-of-life products/equipment	At actual record	Count of the wastes (tons/year)	The project activity may generate end-of-life products/equipment during the operation of the project activity. The same will be handled according to the national regulations: Solid Waste Management Rules, 2016/30/; the same will be treated and disposed as per the law. Solid waste (end of life products) generated will be

				collected continuously monitored and recorded in the hazardous waste register. The same will be issued at the time of verification.
	Shadow flicker	At actual record	Numbers	During the operation of the project activity Shadow flicker may impact in case of receptors within the 500m radius of the WTG. The same will be monitored and recorded by the project owner/38/. Logbooks or records will be provided during the verification.
	Bird hits/bird mortality	At actual record	Numbers	During the operation of the project activity Bird hits/bird mortality might happen. The same will be monitored and recorded by the project owner. Logbooks or registers will be provided during the verification.
	Long-term jobs (> 1 year) created	At actual record	Numbers	Project activity will generate long term local employment. This will be an indicator against sustainable development goal SDG 8. The parameter will be verified through employment records/28/.
	Sources of income generation increased / reduced	At actual record	numbers	Additional employment and O&M services related contracts will be generated with respect to the project activity in the region. Document will be maintained and will be available during the issuance verification
	Non-discrimination practices	At actual record	Numbers	Project activity will not have any discrimination practices. The same will be monitored and verified through HR policy/29/.
	Reducing / increasing accidents/incidents/fatality	At actual record	Numbers	Cause of physical hazards in project sites due to human intervention or technical failure or emergency. Documents will be maintained and will be available during the issuance. Verification.
	Sanitation and waste management	At actual record	Number	The project activity will maintain Sanitization and waste management. This can be verified by HR Policy/29/.

	Improving/ deteriorating working conditions	At actual record	Number	The project activity ensures and maintain the HR policy to ensure that all the employees are provided with healthy and non-deteriorating working conditions both at the corporate office and the project site as well.
	Women's empowerment	At actual record	Number	Project activity generates equal opportunity irrespective of gender. The parameter will be verified through HR Policy/29/.
	Exploitation of Child labour	At actual record	Numbers	Project activity will not promote child and forced labour and No child will be provided employment in the project, below the legal age of employment. Documents of employment register/28/ will be maintained, and this parameter can be verified through HR policy/29/
	The monitoring plan content has been checked in the project activity and compared against the requirements of the monitoring methodology /B02/. It has been confirmed by the verification team that the monitoring plan, procedures, roles and responsibilities provided in the PSF is deemed to be feasible.			

D.4. Start date, crediting period and duration

Means of Project Verification	Desk Review, Interview
Findings	CAR 11 was raised, and finding is closed. Please refer to Appendix 4 for further details.
Conclusion	The start date of the project is 27/05/2023, which is the start date of commercial operation of the project /4/. Crediting period has been chosen as fixed 10 years from 01/01/2024 to 31/12/2033. A crediting period of a maximum length of 10 years has been selected by the project proponent. Therefore, the duration of the crediting period is from 01/01/2024 to 31/12/2033. Technical lifetime for the project activity is 25 years /11/. The project verification team concludes that the duration of the proposed project activity is in conformance with the requirements of §39 and §40 of GCC Project Standard, version 03.1 /B01-1/.

D.5. Environmental impacts

Means of Project Verification	Desk Review, Interview
Findings	CAR 12 was raised, and finding is closed. Please refer to Appendix 4 for further details.
Conclusion	As per the review of the Environmental Impact Assessment published by Ministry of Environment, Forests and Climate Change (MoEFCC), Government of India (GOI) under Environmental Impact Assessment notification 14/09/2006 /42/. As per the notification: "The following projects or activities shall require prior environmental clearance from the concerned regulatory authority, which shall hereinafter refer to be as the Central Government in the Ministry of Environment and Forests for matters falling under Category 'A' in the Schedule and at State level the State Environment Impact Assessment Authority (SEIAA) for matters falling under Category 'B' in the said Schedule, before any construction work, or preparation of land by the project management except for securing the land, is started on the project or activity: 1) All new projects or activities listed in the Schedule to this notification. 2) Expansion and modernization of existing projects or activities listed in the Schedule to this notification with addition of capacity beyond the limits specified for the concerned sector, that is, projects or activities which cross the threshold limits given in the Schedule, after expansion or modernization; 3) Any change in product – mix in an existing manufacturing unit included in Schedule beyond the specified range." The project will benefit the local people by engaging them in construction, operation and maintenance activities during the project. The verification team also confirm that, the proposed project activity is the wind power generation project, which is not listed in any of the categories of the schedule; therefore, the project is considered environmentally safe, and EIA is not required.

D.6. Local stakeholder consultation

Means of Project Verification	Desk Review, Interview
Findings	CL 02 was raised, and finding is closed. Please refer to Appendix 4 for further details.
Conclusion	It has been indicated in the PSF /1/ that the local stakeholder consultation /10/ has been done for the project activity on 11/04/2022 at the project sites in Kalyanpur and Khambhaliya, Dev-Bhumi Dwarka district of Gujarat. The meeting announcement was done by putting public notice at project site/nearby village. The same covers meeting location, date, time, and contact information/10/. A summary of comments has been provided by the project owner in the PSF/1/ and it is found that no adverse comment was received for the project activity. This has also been verified by CCIPL project verification team during site visit /15/. Further, the interviews confirmed that there was no adverse comment about the project and this project will lead to employment generation and better environmental conditions. CCIPL considers the local stakeholder consultation carried out adequately and can confirm that the process is in line with the requirements of GCC.

D.7. Approval and Authorization- Host Country Clearance

Means of Project Verification	Desk Review, Interview

Findings	No findings in this section
Conclusion	The verification team confirms that no HC approval is required by the CORSIA labelled project activity till 31/12/2020, and the HCA will be required during the first or subsequent verification.

D.8. Project Owner- Identification and communication

Means of Project Verification	Desk Review, Interview
Findings	
Conclusion	

Organization name	Torrent Solargen Limited
Country	India
Address	Samanvay, 600, Tapovan Ambavadi, Ahmedabad - 380015, Gujarat, India
Telephone	
E-mail	jigishMehta@torrentpower.com
Website	www.torrentpower.com
Contact person	Jigish Mehta

Organization name	EKI Energy Services Limited
Country	India
Address	Enking Embassy, Plot 48, Scheme 78 Part-2, Vijay Nagar, Indore-452010, Madhya Pradesh, India.
Telephone	
E-mail	manish@enkingint.org, regisry@enkingint.org
Website	www.enkingint.org
Contact person	Manish Dabkara

This is in compliance with the Para 10 (i) of the Project Standard Version 3.1. The information and contact details of the representation of the project owner and project owners themselves has been appropriately incorporated in Appendix 1 of the PSF which was checked and verified by the verification team from Authorization letter signed by the project owners/09/.The project verification team has reviewed the company registration certificate/26/ of Torrent Solargen Limited(Date of incorporation: 09/09/2008) and Torrent Solargen Limited has the legal ownership of the project All information was consistent between these documents.

D.9. Global stakeholder consultation

Means of Project Verification	Desk Review, Interview
Findings	No findings in this section
Conclusion	The process for global stakeholder consultation was conducted in accordance with the requirements of section 3.2.4 of the Verification Standard (version 03.1) /B01-2/. The PSF was published for global stakeholder consultation from 02/10/2022 to 16/10/2022. During the above period no Global stakeholders' comments were received. PSF was published on the GCC website and invited comments by affected parties, stakeholders, and non-governmental organizations from 02/10/2022 to 16/10/2022. No comments were received during this period. The verification team confirm that no comments were received during the Global stakeholder consultation. Verification team is of the opinion that the changes in the PSF during the validation process do not require the publication of the revised PSF for global stakeholder consultation.

D.10. Environmental Safeguards (E+)

Means of Project Verification	Desk review and Interviews
Findings	CAR 03 and CAR 08 were raised, and finding is closed. 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. Out of all the safeguards no risks to the environment due to the project implementation were identified and the following environmental impacts were considered for the project activity.

Indicators for environmental impacts	Legal Requirement Status	Monitoring	Do no harm assessment Evaluation and Score
Environment – Air; CO2 emissions	No mandatory law/regulation is related to the same.	The project is expected to reduce the CO2 emission throughout the crediting period/1/ /2/. The parameter will be monitored on monthly basis /1/. Calculation details provided in PSF/1/ and ER sheet/2/. The monitoring approach found acceptable.	Evaluation found Harmless. The same is acceptable to the GCC project verification team. Hence the scoring +1 is acceptable.
Environment – Air; Noise Pollution	No mandatory law/regulation is related to the same	There are no WTGs located near to the within the 500m radius	Evaluation found Harmless. The same is acceptable to the

			from the nearby settlement. The parameter will be monitored, and records will be maintained. The same is confirmed from On-site visit/15/	GCC project verification team. Hence the scoring +1 is acceptable
	Environment – Land; Solid waste Pollution from Hazardous wastes	Hazardous and waste management rules 2016/30/.	The project activity may generate Hazardous waste during the operation of the project activity. Hazardous waste will be handled according to the national regulations: Hazardous and waste management rules, 2016/30/; the same will be treated and disposed as per the law. Hazardous waste quantity generated and disposed will be continuously monitored and recorded in the Plant logbooks or records. The same will be available during the issuance verification/06/.	Evaluation found Harmless. The same is acceptable to the GCC project verification team. Hence the scoring +1 is acceptable.
	Environment – Solid waste Pollution from end-of-life products/ equipment	Solid Waste Management Rules, 2016/ 31/	The project activity may generate Hazardous waste during the operation of the project activity. Hazardous waste will be handled according to the national regulations: Hazardous and waste	Evaluation found Harmless. The same is acceptable to the GCC project verification team. Hence the scoring +1 is acceptable.

			management rules, 2016/30/; the same will be treated and disposed as per the law. Hazardous waste quantity generated and disposed will be continuously monitored and recorded in the Plant logbooks or records. The same will be available during the issuance verification/06/.	
	Environment – Solid waste Pollution from end-of-life products/ equipment	Solid Waste Management Rules, 2016/ 31/	The project activity may generate E waste from the electrical equipment, panels at the end of the operation of the project activity. The E-wastes will be handled according to the national regulations: E-Waste Management rules, 2018 /44/; the same will be treated and disposed as per the law. The actual records will be maintained.	Evaluation found Harmless. The same is acceptable to the GCC project verification team. Hence the scoring +1 is acceptable.
	Protecting/ enhancing other depletable natural resources	No mandatory law/regulation is related to the same.	The project activity Substitutes fossil fuel-based power generation and hence protected depletable natural resources. The Amount of electricity generated will be monitored using JMR Export readings.	Evaluation found Harmless. The same is acceptable to the GCC project verification team. Hence the scoring +1 is acceptable

	Conserving energy	No mandatory law/regulation is related to the same.	The project activity will use very less amount of energy for operational use of the plant. The amount of electricity used by the plant will be monitored by import energy in JMR. This is confirmed through	Evaluation found Harmless. The same is acceptable to the GCC project verification team. Hence the scoring +1 is acceptable.
	Replacing fossil fuels with renewable sources of energy	No mandatory law/regulation is related to the same.	The project activity will use very little amount of energy for operational use of the plant. The amount of electricity used by the plant will be monitored by import energy in JMR. This is confirmed through JMR.	Evaluation found Harmless. The same is acceptable to the GCC project verification team. Hence the scoring +1 is acceptable.
	Shadow flicker	No mandatory law/regulation is related to the same.	During the operation of the project activity Shadow flicker may impact in case of receptors within the 500m radius of the WTG. The same will be monitored and recorded by the project owner/38/. Logbooks or records will be maintained. The same is confirmed from onsite visit/06/.	Evaluation found Harmless. The same is acceptable to the GCC project verification team. Hence the scoring +1 is acceptable
	Bird/bat hits	The Wildlife (Protection) Act	During the operation of the project activity Bird hits/bird mortality might happen. The same will be monitored and recorded by the project owner.	Evaluation found Harmless. The same is acceptable to the GCC project verification team. Hence the scoring +1 is acceptable.

			Logbooks or registers will be provided during the verification.	

The verification team confirm that the project activity will not cause any net harm to the environment and net score for project activity comes out to be +9.

D.11. Social Safeguards (S+)

Means of Project Verification	Desk review and Interviews
Findings	CL 05, CAR 03 and CAR 08 were raised, and finding is closed. Please refer to Appendix 4 for further details.
Conclusion	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. Out of all the safeguards no risks to the Society due to the project implementation were identified and the following have been indicated as positive impacts. The verification team based on the review of the PSF and the supporting document/15/ confirms that the social impacts mentioned in the section E.2 of the PSF is applicable to the Project activity and the monitoring procedures of the parameters are provided.

Indicators for environmental impacts	Legal Requirement Status	Monitoring	Do no harm assessment Evaluation and Score
Long-term jobs (> 1 year) created/ lost	Host country minimal wage requirements	The Project activity generate long term local employment. This will be an indicator against sustainable development goal SDG 8. The parameter will be verified through employment records/28/.	Evaluation found Harmless. The same is acceptable to the GCC project verification team. Hence the scoring +1 is acceptable.
Sources of income generation increased / reduced	No mandatory law/regulation is related to the same	Additional employment and O&M services related contracts will be generated with respect to the project activity in the region. Document will be maintained and will be available	Evaluation found Harmless. The same is acceptable to the GCC project verification team. Hence the scoring +1 is acceptable
Non-discrimination practices	No mandatory law/regulation is related to the same /.	Project activity will not have any discrimination practices. The	Evaluation found Harmless. The same is acceptable to the

			same will be monitored and verified through HR policy/29/.	GCC project verification team. Hence the scoring +1 is acceptable.
	Reducing / increasing accidents/incidents/fatality	No mandatory law/regulation is related to the same	Cause of physical hazards in project sites due to human intervention or technical failure or emergency. Documents will be maintained and will be available during the issuance. verification.	Evaluation found Harmless. The same is acceptable to the GCC project verification team. Hence the scoring +1 is acceptable.
	Sanitation and waste management	Solid Waste Management Rules, 2016/ 31/	The project activity will maintain Sanitization and waste management. This can be verified by HR PolicY/29/.	Evaluation found Harmless. The same is acceptable to the GCC project verification team. Hence the scoring +1 is acceptable.
	Improving/ deteriorating working conditions	No mandatory law/regulation is related to the same.	The project activity ensures and maintain the HR policy to ensure that all the employees are provided with healthy and non-deteriorating working conditions both at the corporate office and the project site as well.	Evaluation found Harmless. The same is acceptable to the GCC project verification team. Hence the scoring +1 is acceptable.
	Women's empowerment	No mandatory law/regulation is related to the same.	Project activity generates equal opportunity irrespective of gender. The parameter will be verified through HR Policy/29/.	Evaluation found Harmless. The same is acceptable to the GCC project verification team. Hence the scoring +1 is acceptable

	Exploitation of Child labour	No mandatory law/regulation is related to the same.	Project activity will not promote child and forced labour and No child will be provided employment in the project, below the legal age of employment. Documents of employment register/28/ will be maintained, and this parameter can be verified through HR policy/29/	Evaluation found Harmless. The same is acceptable to the GCC project verification team. Hence the scoring +1 is acceptable

Verification team will be able to confirms that Project activity will not cause any net harm to the society and net score for project activity comes out to be +8.

D.12. Sustainable development Goals (SDG+)

Means of Project Verification	Desk review and Interviews
Findings	CAR 03, CAR 06, CAR 08 and CAR 09 were raised, and finding is closed. Please refer to Appendix 4 for further details.
Conclusion	The Project owner has chosen to apply for the United Nations Sustainable Development Goals (S+). The assessment of the impact of the project activity on the SDG's has been carried out in section F of the PSF. The project is expected to contribute 3 SDGs which are SDG 7, 8, and 13. The verification team confirms that the SDG chose by the project owner is in compliance with the GCC Project sustainability standard V.2.1 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.

UN- level SDGs	Monitoring	Do no harm assessment Evaluation and Score
Goal 7. Ensure access to affordable, reliable, sustainable and modern energy for all	The project activity that commissioned on 2023 continues to provide clean energy to the global energy mix, thereby complying with the SDG target 7.2 The same is confirmed from the commissioning certificate/04/, PPA/06/ and monitored throughout the technical lifetime of the project activity.	Project Owner meets the requirement of UN- level SDG goal. The same is acceptable to the GCC project verification team.
Goal 8. Promote sustained, inclusive and sustainable	The project activity is found to be generating employment opportunities thereby complying to the	Project Owner meets the requirement of UN- level SDG goal. The same is

	economic growth, full and productive employment and decent work for all	SDG target 8.5. The same is monitored and confirmed from employment records/28/ and HR policy/29/	acceptable to the GCC project verification team.
	Goal 13. Take urgent action to combat climate change and its impacts.	The project activity reduces greenhouse gas annually by 326,610 tCO_2 meeting the SDG target 13.2. The same is confirmed from the ER sheet/02/ and monthly electricity generation report.	Project Owner meets the requirement of UN- level SDG goal. The same is acceptable to the GCC project verification team.
	An appropriate monitoring plan has been put in place for the elements. The project has achieved a certification label of silver.		

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

Means of Project Verification	Desk review and Interviews
Findings	CAR 07 and FAR 02 were raised, and finding is closed. Please refer to Appendix 4 for further details.
Conclusion	A declaration under section A.5 of the PSF has been included for offsetting the approved carbon credits (ACCs) for the entire crediting period from 01/01/2024 to 31/12/2033. The host country attestation is yet to be obtained for authorization on double counting. The project owner has clarified the intent of use of carbon credits for CORSIA hence no double counting will take place.

D.14. CORSIA Eligibility (C+)

Means of Project Verification	Desk review and Interviews
Findings	CAR 07 and FAR 02 were raised, and finding is closed. Please refer to Appendix 4 for further details.
Conclusion	The project activity meets eligible criteria for CORSIA (C+) since the crediting period is after 01/01/2016 and the project is applying for registration under GCC which is one of the approved programmes under CORSIA. The verification team confirms that project activity is also likely to achieve following eligibility requirement: 1) The Project Activity will result in GHG emission reductions as a result of implementation of the GCC project activity 2) Likely to achieve Environmental No-net harm (E+ label) as discussed in section D.10. 3) Likely to achieve Social No-net harm (S+ label) as discussed in section D.11. 4) Likely to achieve SDG+ label with Silver Certification 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".

Section E. Internal quality control

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The Final project verification report prepared by the verification team was reviewed by an independent technical review team to confirm if the internal procedures established and implemented by CCIPL were duly complied with and such opinion/conclusion is reached in an objective manner that complies with the applicable GCC rules/requirements. The technical review team is collectively required to possess the technical expertise of all the technical area/ sectoral scope the project activity relates to. All team members of technical review team were independent of the verification team.

The technical review process may accept or reject the verification opinion or raise additional findings in which case these must be resolved before requesting for registration. The technical review process is recorded in the internal documents of CCIPL, and the additional findings gets included in the report. The final report passed by technical reviewer is approved by the authorized personal of Carbon Check and issued to PO and/or submitted for request for registration, as appropriate on behalf of CCIPL.

Section F. Project Verification opinion

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CCIPL was contracted by EKI Energy Services Limited for project verification of the project activity "116.1 MW Wind Project". The project verification was performed based on rules and requirements defined by GCC for the project activity.

The project activity is a wind power project, which results in reductions of CO_2e emissions that are real, measurable and give long-term benefits to the mitigation of climate change. It is demonstrated that the project is not a likely baseline scenario and the emission reductions attributable to the project are, hence, additional to any that would occur in the absence of the project activity. The project correctly applies the approved baseline and monitoring ACM0002 "Grid-connected electricity generation from renewable sources", Version 21.0 and is assessed against latest valid PS, VS and Environment and Social Safeguards Standard, Project-Sustainability-Standard and/or other applicable GCC/CDM Decisions/Tools/Guidance/Forms.

The project activity is likely to achieve the anticipated emission reductions stated in the PSF provided the underlying assumptions do not change. The expected emission reductions (annual average) from the project activity are estimated to be 326,610 tCO_2e/year over the 10 years crediting period starting from 01/01/2024.

CCIPL has informed the project owners of the project verification outcome through the draft project verification report and final project verification report. The final project verification report contains the

information with regard to fulfilment of the requirements for project verification, as appropriate.

CCIPL applied the following verification process and methodology using a competent verification team.

- The desk review of documents and evidence submitted by the project owner in context of the reference GCC rules and guidelines issued,
- Undertaking/conducting site visit, interview, or interactions with the representative of the project owner.
- Reporting audit findings with respect to clarifications and non-conformities and the closure of the findings, as appropriate
- Preparing a draft verification opinion based on the auditing findings and conclusions.
- Technical review of the draft project verification opinion along with other documents as appropriate by an independent competent technical review team.
- Finalization of the project verification opinion (this report)

Carbon Check (India) Private Limited (CCIPL) has verified and hereby certifies that the GCC project activity "116.1 MW Wind Project".

a) Has correctly described the Project Activity in the Project Submission Form including the applicability of the approved methodology ACM0002, version 21.0 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 326,610 tCO_2e 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, 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, and therefore requests the GCC Program to register the Project Activity, which is likely to achieve the requirements of the Environmental Nonet-harm Label (E+) and the Social No-net-harm Label (S+); and
d) is likely to contribute to the achievement of United Nations Sustainability Development Goals (SDGs), comply with the Project Sustainability Standard, and contribute to achieving a total of 3 SDGs, which is likely to achieve the silver SDG certification label (SDG+)
e) is likely to contribute to CORSIA Eligible Emission Units and has CORSIA Label (C+) certification valid till 31 December 2020. A written attestation from the Host country on double counting is not required until 31 December 2020 and the project was found meeting the applicable requirements prescribed by ICAO.

Appendix 1. Abbreviations

Abbreviations	Full texts
ACC	Approved Carbon Credits
ACC+	Approved Carbon Credit Label
BM	Build Margin
CAR	Corrective Action Required
CCIPL	Carbon Check (India) Private Limited
CDM	Clean Development Mechanism
CL	Clarification Request
CM	Combined Margin
CORSIA	Carbon Offsetting and Reduction Scheme for International Aviation
DPP	Distributed Power Plants
DR	Document Review
E+	Environmental No net harm Label
EIA	Environmental Impact Assessment
EKI	EKI Energy Services Limited
ESIA	Environmental and Social Impact Assessment
EPC	Engineering Procurement and Construction
ERVR	Emission Reduction Verification Report
FAR	Forward Action Request
GCC	Global Carbon Council
GHG	Greenhouse Gas
GORD	Gulf Organization for Research and Development
GPS	Global Positioning System
GV	GCC Verifier
GWP	Global Warming Potential
HCA	Host Country Approval
I	Interview
IPCC	Intergovernmental Panel on Climate Change
ISO	International Organization for Standardization
LCMR	Low Cost Must Run
MENA	Middle East & North Africa
NREL	National Renewable Energy Laboratory
O&M	Operation and Maintenance
OM	Operating Margin
PPA	Power Purchase Agreement
PSF	Project Submission Form
PVR	Project Verification Report
S+	Social No- net harm Label
SCADA	Supervisory Control And Data Acquisition
SDG+	United Nation Sustainable Development Goal Label
UNFCCC	United Nations Framework Convention on Climate Change
UNIDO	United Nations Industrial Development Organization
USPP	Utility Scale Power Plant
VAT	Value Added Tax
VB	Verification Body

Appendix 2. Competence of team members and technical reviewers

>>

Carbon CHECK

Carbon Check (India) Private Limited

Certificate of Competency

Mr. Vijay Mathew

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. Shivaji Chakraborty

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	Torrent Solargen Ltd.	PSF: 116.1 MW Wind Project	Initial Review: Version 02, Dated 18/07/2022 Final Version: Version 08 Dated 21/09/2023.	Project Owner
2	Torrent Solargen Ltd.	Emission reduction calculation spread sheet		Project Owner
3	Torrent Solargen Ltd.	Financial analysis worksheet, IRR-116.1 MW Wind Project		Project Owner
4	Solar Energy Corporation of India Ltd.	Commissioning Certificate/Agreement	Dated: 26/05/2023	Project Owner
5	GE Renewable Energy	GE PROPRIETARY INFORMATION	Dated: 01/03/2018	Project owner
6	Solar Energy Corporation of India Ltd.	Power Purchase Agreement	Dated: 01/05/2023	Project Owner
7	GE India Industrial Pvt Ltd	EPC Contract	Dated: 29/09/2021	Project Owner
8	Torrent Solargen Ltd.	Board Resolution Meeting Document	Dated: 27 /07/2021	Project Owner
9	Torrent Solargen Ltd.	Letter of Authorization as an Evidence for the relationship in between Torrent Solargen Ltd. and EKI Energy Services Limited	Dated: 20221	Project Owner
10	Torrent Solargen Ltd.	Supportive documents on local stakeholder consultation	Dated: 24/03/2022	Project Owner
11	GE India Industrial Pvt Ltd	Technical Specification		Project Owner
12	CERC	CERC general tariff order 2018-19 https://cercind.gov.in/2018/orders/02.pdf	Dated: 01/03/2018	Publicly available
13	Torrent Solargen Ltd.	O & M agreement		Project Owner
14	Torrent Solargen Ltd.	Purchase Order	Dated 11/08/2021	Project Owner
15	CCIPL	Onsite visit documents dated 24/11/2022	Dated 24/11/2022	CCIPL
16	CEA	National grid emission factors were published by Central Electricity Authority (CEA), Government of India http://www.indiaenvironmentportal.org.in/files/file/CO2%20Baseline%20Database.pdf	Dated: 2022	Publicly available

17	Torrent Solargen Ltd.	Meter Details: Main and Check meter		Project Owner
18	Aswath Damodaran	Benchmark calculation: "Corporate Finance: Theory and Practice, 2nd Edition" 2nd edition, by Aswath Damodaran (page 320), Published by Wiley, January, 2001		Publicly Available
19	Tawanai	PLF by Third Party Tawanai Wind Resource Assessment		Project Owner
20	Powerica	Transmission Loss Simulation Report		Project Owner
21	ICAO	CORSIA eligibility https://www.icao.int/environmental-protection/CORSIA/Pages/TAB.aspx		Publicly Available
22	Reserve Bank of India (RBI)	Inflation Rate forecast for by Reserve Bank of India (RBI) https://www.rbi.org.in/rbi-sourcefiles/lendingrate/LendingRates.aspx		Publicly Available
23	Income Tax India	Depreciation Rates https://incometaxindia.gov.in/charts%20%20tables/depreciation%20rates.htm		Publicly Available
24	Ministry of Corporate Affairs	Depreciation Rates https://www.mca.gov.in/Ministry/latestnews/Explanatory_Statement_alongwith_Schedule_XIV_4dec2008.pdf		Publicly Available
25	Income Tax India	Tax Rates https://taxguru.in/income-tax/income-tax-rates-slab-chart-for-assessment-year-2016-17-2017-18.html#:~:text=Domestic%20Company-,For%20the%20Assessment%20Year%202016%2D17%20and%202017%2D18%2C,5%20crore https://incometaxindia.gov.in/tutorials/10.mat-and-amt.pdf		Publicly Available

		https://cbic-gst.gov.in/gst-goods-services-rates.html		
26	Ministry of corporate affairs	Certificate of incorporation https://www.mca.gov.in/mcafoportal/companyLLPMasterData.do		Others
27	Torrent Solargen Ltd.	The list of projects considered for the common practice analysis.		Project Owner
28	Torrent Solargen Ltd.	1) Employment details related to the project activity 2) Salary details of employees associated with the project activity 3) Training details of employees related to the project activity.		Project Owner
29	Torrent Solargen Ltd.	HR Policy		Project Owner
30	CPCB	Hazardous waste management rules https://cpcb.nic.in/rules/		Publicly available
31	CPCB	Solid waste management rules https://cpcb.nic.in/rules-2/		Publicly available
32	Government of India	Electricity Act 2003 https://cercind.gov.in/Act-with-amendment.pdf		Publicly available
33	Government of India	The Air (Prevention and Control of Pollution) Act, 1981 https://cpcb.nic.in/displaypdf.php?id=aG9tZS9haXItcG9sbHV0aW9uL0dTUi02RS5wZGY=		Publicly available
34	Government of India	Bio-Medical Waste (Management and Handling) Rules 2016 https://dhr.gov.in/document/guidelines/bio-medical-waste-management-rules-2016		Publicly available
35	CPCB	Plastics Waste Management Rules https://cpcb.nic.in/rules-4/		Publicly available
36	CPCB	Batteries (management and handling) rules 2019 https://cpcb.nic.in/uploads/hwmd/battery%20management%20&%20handling%20rules%202001.pdf		Publicly available
37	Government of India	National Electricity Policy, 2005 https://powermin.gov.in/en/content/national-electricity-policy		Publicly available

38	Government of India	Integrated Energy Policy, 2006 http://indiaenvironmentportal.org.in/files/India_Energy_Handbook.pdf		Publicly available
39	Government of India	National Action Plan on Climate Change (NAPCC), 2008 http://www.nicra-icar.in/nicrarevised/images/Mission%20Documents/National-Action-Plan-on-Climate-Change.pdf		Publicly available
40	Government of India	Renewable Energy Certificates (RECs), 2011 https://www.recregistryindia.nic.in/pdf/Others/Renewable_Energy_Certificate_Mechanism_in_India,_16th_NATIONAL_POWER_SYSTEMS_CONFERENCE.pdf		Publicly available
41	Government of India	Environmental Protection Act https://www.indiacode.nic.in/bitstream/123456789/4316/1/ep_act_1986.pdf		Publicly available
42	Government of India	Environmental Impact Assessment notification, 14/09/2006		Publicly available
43	Government of India	The Noise Pollution (Regulation and Control) Rules, 2000 and the Noise Pollution		Publicly available
44	Government of India	E-waste (Management and Handling) Rules, 2016 https://cpcb.nic.in/rules-6/		Publicly available
45	University of Agder	Estimation of Wind Turbine Performance Degradation with Deep Neural Networks		Publicly available
46	Powerica Limited	Business proposal of balance of plant	25/05/2021	Project owner
47	Airpower Windfarms Private Limited	Business proposal of supply of land, permits and approval	19/09/201	Project owner
48	Torrent Solargen Ltd.	Detailed Project Report	2021	Project owner
49	Solar Energy Corporation of India Limited	Financial Bid document		Project owner
B01	GCC	1. GCC Project Standard, version		Others

		3.1 2. GCC Verification Standard, version 3.1 3. GCC Program Manual, version 3.1 4.Environment-and-Social-Safeguards Standard, version 3 5. Project-Sustainability-Standard, version 3.1 6. GCC clarification no.1, Version 1.2		
B02	UNFCCC	CDM Methodology: ACM0002: Grid-connected electricity generation from renewable sources, version 21		Others
B03	GCC	PSF template, V4		Others
B04	UNFCCC	Methodological tool 01: Tool for the demonstration and assessment of additionality, Version 07		Others
B05	UNFCCC	Methodological tool 07: Tool to calculate the emission factor for an electricity system, version 07		Others
B06	UNFCCC	Methodological tool 27: Investment analysis, version 12		Others
B07	UNFCCC	Methodological tool 24: Common practice, version 3.1		Others
B08	UNFCCC	Methodological Tool 10: Tool to determine the remaining lifetime of equipment, version 1.0		

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

Table 1. CLs from this Project Verification

CL ID	01	**Section no.**	D.3.5	**Date:** 12/12/2022
Description of CL				
As per latest version of Tool 27 (Investment Analysis version-12.0) Default values for the cost of equity is revised. Therefore, project owner is requested to modify or clarify why the value has not been taken.				
Project Owner's response				**Date:** 14/03/2023
PSF has been updated with latest version of Tool 27 (Investment Analysis version-12.0) and values for the cost of equity is revised accordingly in IRR sheet and PSF				
Documentation provided by the Project Owner				
Annexure-1-PSF, Annexure-3-IRR sheet				
GCC Emission Reduction Verifier's assessment				**Date:** 25/04/2023
The revised value for cost of equity is found appropriate. Therefore, the project verification team has accepted the same. Hence CL 01 is closed.				

CL ID	02	**Section no.**	D.6	**Date:** 12/12/2022
Description of CL				
Project Owner is requested to provide supportive documents/evidence as per paragraph 72 and 73 of the GCC PSF Filling instructions viz. minutes of the meeting, invitation details, feedback forms, photograph etc related to Local stakeholder consultation.				
Project Owner's response				**Date:** 14/03/2023
Stakeholder's meeting documents are submitted to VVB. Please refer Annexure 8				
Documentation provided by the Project Owner				
Annexure 8: Stakeholders meeting documents.				
GCC Emission Reduction Verifier's assessment				**Date: 25**/04/2023
The details provided by the Project owner are found acceptable. Therefore, the project verification team has accepted the same. Hence CL 02 is closed.				

CL ID	03	**Section no.**	D.3.7	**Date:** 12/12/2022
Description of CL				
During the onsite visit, it is seen that the project is not fully implemented / commissioned. However, the following records are indicated in the Program of Risk Management Actions to achieve the target(s): *1. Noise due to operation of WTG:* *2. Shadow Flicker:* *3. Bird hits/bird mortality* *Project Owner is requested to provide clarification for the same.*				
Project Owner's response				**Date:** 14/03/2023
As the project is not fully implemented / commissioned Project Owner declares that Risk Management Actions to achieve the target(s) are aimed to be monitored in future with third party monitoring and full details had been given in PSF of section B.7.2 and E.1				
Documentation provided by the Project Owner				
Annexure 1: Revised PSF				
GCC Emission Reduction Verifier's assessment				**Date: 25**/04/2023
The justification provided by the project owner is found appropriate. Therefore, the project verification team has accepted the same. Hence CL 03 is closed.				

CL ID	04	**Section no.**	D.3.5	**Date:** 12/12/2022

Description of CL	
Project owner is requested to provide evidence for: *1. Input value used for the investment analysis.* *2. Project owner is requested to provide the following documents like supportive document for actual project cost, purchase order, power purchase agreement, factory license ,land lease license, O & M agreements, etc.* *Further, Project owner is requested to provide all the documents as stated in annexure 1 of VVB plan* *3. Third party energy yield assessment report for PLF considered for ER estimation and for Investment analysis.* *4. Project owner is requested to provide the supportive documents and references related to common practice analysis.* *Project owner is requested to comply to the requirements of paragraph 49 and 50 of the GCC project standard Version 3.1 and paragraph 10 & 16 of CDM Methodological tool: TOOL27: Investment analysis*	
Project Owner's response	**Date:** 14/03/2023
1. Input value for investment analysis supporting documents. Refer Annexure 4: Board Resolution, Annexure 6: O&M Agreement, Annexure 7: PPA, *2. Project has not commissioned yet and hence the documents are not available.* *3. Third party energy yield assessment report for PLF has been done by TAWANAI WIND RESOURCE ASSESSMENT For ER estimation and for Investment analysis.* *4. Common practice analysis worksheet is submitted*	
Documentation provided by the Project Owner	
1. Annexure 4: Board Resolution, Annexure 5: PLF by third party, Annexure 6: O&M Agreement, Annexure 7: PPA, Annexure 3: IRR sheet *3. Annexure 2: ER sheet, Annexure 5: PLF by third party* *4. Annexure 9: Common practice analysis worksheet.*	
GCC Emission Reduction Verifier's assessment	**Date: 25**/04/2023
1.(a)The source of link provided for the inflation rate is not accessible. Project owner is requested to provide an accessible link for the same. (b)Project owner is requested to clarify how transmission loss is calculated for the project activity. (c)Project owner is requested to provide either reference link or accessible document for the following: deration, IT depreciation on building & civil works, IT depreciation on Plant & Machineries, Corporate Tax Rate. (d) The reference mentioned by project owner for technical lifetime of wind power projects didn't mention the same. Project owner is requested to provide source for the taking the technical lifetime of the wind project activity. (e) PO is requested to provide the Purchase order, LOA, Loan Sanction Agreement, EPC contract for the cross verification of financial parameters. (f) PO is requested to provide the rules, laws and regulations applicable in order to prove the project is not enforced by law. (g) Project owner is requested to provide the basis of assumption for which the values has taken for the following: Admin Expenses, Escalation in Admin Expenses from 2nd year onwards, Scheduling & Forecasting, Escalation. 2.(a)The capacity of the project and date of investment decision in the PSF are not consistent with the provided supportive document. Project owner is requested to clarify the same. (b)Start date and chronology should be mentioned properly without missing any major event. i.e., PO shall include the major event such as investment date, purchase date etc. in an chronological order. (c) PO is requested to provide the rules, laws and regulations applicable in order to prove the project is not enforced by law 4. The mentioned statement for F in the first criteria is not right as 0 is not greater than 0.2. The project owner has to prove that the Project Activity is not a common practice to prove the additionality.	

But in Common Practice Analysis section of the PSF, the Project Owner has given that the project is activity is common practice and is requested to provide the correct statement by referring to the tool 24. The details provided by the project owner are not sufficient. Hence CL 04 is open.
Project Owner's response **Date:** 28/06/2023
1.(a) it's a typo error, source link for inflation forecast has been revised in PSF and IRR sheet. (b) 6.09% transmission loss has been considered as per simulated value which is being done assuming 100% generation for external lines without considering internal line or short lines (c) either reference link or accessible document for the following: deration, IT depreciation on building & civil works, IT depreciation on Plant & Machineries, Corporate Tax Rate has been revised in both PSF and IRR sheet (d) Please refer Annexure-13-Supoorting Lifetime for source supporting life time of the wind turbine. (e) Please refer Annexure-12-Purchase order, Annexure-17-LOA, Annexure-16-Loan details, Annexure-14-EPC contract for Purchase order, LOA, Loan Sanction Agreement, EPC contract respectively. (f) Rules, laws and regulations applicable to show that project is not enforced by law are inserted in revised PSF section B.5 (g) 2.(a)As per the investment date approximate value of 115MW has be Considered where wind turbine capacity is 2.7MW so for 43 WTGs it is 116.1MW same can be verified using EPC contract. (b)chronology of the major events of the project activity are inserted in section B.5 of revised PSF. (c) rules, laws and regulations applicable to show that project is not enforced by law are inserted in revised PSF section B.5 4.Its a typo error, statement has been revised as the project activity is not a common practice in the revised PSF.
Documentation provided by the Project Owner
Annexure-11-Transmission loss Annexure-1-Revised PSF (Track change) Annexure-2-ER sheet Annexure-3-IRR sheet Annexure-13-Supoorting Lifetime
GCC Emission Reduction Verifier's assessment **Date: 01/08/2023**
1(b)The folder provided for the supportive document of transmission loss is empty. Project owner is requested to provide the supportive document for the same. 1(c) Project verification team couldn't find the reference link or accessible document or the link provided is found error for the following: deration, IT depreciation on building & civil works, IT depreciation on Plant & Machineries.Project owner is requested to provide the same. Further, the corporate tax provided is not consistent the value given in IRR sheet. Project owner is requested to clarify the same. (e)The folder provided for the LOA is empty. Project owner is requested to provide the same. (g) Project owner is requested to provide the basis of assumption for which the values has taken for the following: Admin Expenses, Escalation in Admin Expenses from 2nd year onwards, Scheduling & Forecasting, Escalation. 2)Project owner has revised the PSF. The details provided and justification provided by the project owner are found appropriate. However, the project owner is requested to provide the PPA where the capacity of the project activity is mentioned. The conclusive criteria mentioned to prove the project is not a common practice is not complete (Please

refer paragraph 18 of CDM tool 24, Version 03.1). Project owner is requested to provide the same.

The IRR sheet parameters are not linked while calculating IRR and sensitive analysis. Project owner should link all the values in order to check the sensitive analysis.

The details provided by the project owner is not sufficient. Hence CL 04 is open.

Project Owner's response	**Date:** 09/08/2023

1 b) Folder for supporting transmission loss has been updated please refer Annexure-11-Transmission loss
c) reference links for IT depreciation on building & civil works, IT depreciation on Plant & Machineries have been corrected, value of corporate tax rate has been corrected in PSF and made consistent with IRR sheet.

e) Folder supporting LOA has been update please refer Annexure-17-LOA

g) Assumption values for Admin Expenses, Escalation in Admin Expenses from 2nd year onwards, Scheduling & Forecasting, Escalation has been removed from IRR sheet.

2) PPA with capacity mentioned has been provided please refer Annexure-7-PPA
4)statement has been revied a per para 18 of CDM TOOL 24.
5)All parameters in the IRR sheet has been linked with sensitivity analysis.

Documentation provided by the Project Owner

Annexure-17-LOA
Annexure-11-Transmission loss
Annexure-7-PPA
Annexure-1-Revised PSF (Track change)
Annexure-3-IRR sheet

GCC Emission Reduction Verifier's assessment	**Date: 23/08/2023**

1)a) The Default values for the cost of equity taken is 9.77% as per the Tool 27 (Investment Analysis version-12.0). However, in the benchmark calculation the value used is 10.73% which is not consistent with the latest version of the tool 27. Project owner is requested to make consistent of the same.

e) **LOA**: All pages of LOA must be signed by all primary and secondary contact person of all entities including Legal owners, all Project owners and Focal point. Please revise.

5)Some parameters are still not linked with the sensitive analysis viz, Project Cost. Project owner is requested to link All parameters in the IRR sheet has been linked with sensitivity analysis.

The details provided by the project owner is not sufficient. Hence CL 04 is open.

Project Owner's response	**Date:** 31/08/2023

1. The default value as per the EB 116, Annex 2, TOOL27 "Investment Analysis", Version 12.0 is 9.77% which is now updated in section B.5 of PSF and in IRR sheet as well. The Default Value for India as per UNFCCC guidelines is 9.77% is now consistent in throughout the PSF.
2. Signature of all entities are now provided on all pages of PSF.
3. Related to project cost in IRR sheet, debt parameter in accordance to sensitivity is now been incorporated and same has been reflected in revised PSF as well.

Documentation provided by the Project Owner

Revised PSF of version 6 dated 31/08/2023.
Revised IRR sheet
All pages Signed LOA

GCC Emission Reduction Verifier's assessment	**Date:05/09/2023**
Project owner has revised the PSF and IRR sheet. The details provided by the project owner are found appropriate. Therefore, the project verification has accepted the same. Hence CL 04 is closed.	

CL ID	05	**Section no.**	D.11	**Date:** 12/12/2022
Description of CL				
Background: the requirements of paragraph 12 and 13 of the GCC Environment and Social Safeguards Standard version 03. *Project owner is requested to provide clarification on how the social safeguard indicators viz. new short-term jobs (< 1 year) created/lost, sources of income generation increased /reduced, reducing/increasing accidents, Job related training imparted or not, educational services improved or not, poverty alleviation, women empowerment are selected; project owner needs to clarify, how appropriate these indicators are with respect to the project activity, while doing so please provide credible evidences related to the social safeguard assessment.*				
Project Owner's response				**Date:** 14/03/2023
The project is under commissioning presently. Appropriate training will be given post commissioning of the project. Short term jobs, women empowerment have been removed in the revised PSF.				
Documentation provided by the Project Owner				
Annexure 1: Revised PSF				
GCC Emission Reduction Verifier's assessment				**Date: 25**/04/2023
Key Social impacts viz. Accidents/fatalities, job creations, sanitation/health issues, women empowerment are not assessed. As per the latest standard of Environmental and social safeguards version 3.0, PO is requested to address all the Key environmental impacts and Key social impacts as per the Appendix 01: Indicative list of project types and corresponding Environmental and Social aspects and impacts which shall be assessed at a minimum. Since the provided details are not sufficient. Hence CL 05 is open.				
Project Owner's response				**Date:28/06/2023**
As per the latest standard of Environmental and social safeguards version 3.0 Appendix 01 *land use change, Noise Pollution, Solid waste Pollution from Hazardous wastes,* Bird hits are minimum environmental Aspects for wind and Child labour, Accidents/fatalities, Job creation, Sanitation / health issues, Women empowerment are minimum social aspects of wind Hence above all have been assessed in revised PSF.				
Documentation provided by the Project Owner				
-				
GCC Emission Reduction Verifier's assessment				**Date: 01/08/2023**
Accidents/fatalities is not assessed in social safeguards as per the indicative list. Project owner is requested to provide credible evidence related to the social safeguard assessment. The provided details are not sufficient. Hence CL 05 is open.				
Project Owner's response				**Date: 09**/08/2023
Accidents/ fatalities (SHS03) has been assessed as per latest standard of Environmental and social safeguards version 3.0 and please refer Annexure-21-HR docs for evidence related to the social safeguard assessment.				
Documentation provided by the Project Owner				
Annexure-1-Revised PSF (Track change) *Annexure-21-HR docs*				
GCC Emission Reduction Verifier's assessment				**Date: 23/08/2023**
Project owner has revised the PSF. The provided details are found appropriate. Therefore, the project verification team has accepted the same. Hence CL 05 is closed.				

CL ID	06	Section no.	D.3.1	Date: 12/12/2022
Description of CL				
The latest version of methodology (ACM0002 Grid-connected electricity generation from renewable sources --- Version 21.0) is available. Project owner is requested to modify or provide justification for the same not being used.				
Project Owner's response				**Date: 05**/04/2023
PSF has been updated using latest version of ACM0002 Grid-connected electricity generation from renewable sources --- Version 21.0				
Documentation provided by the Project Owner				
Annexure 1: Revised PSF				
GCC Emission Reduction Verifier's assessment				**Date: 25**/04/2023
The project owner has revised the PSF and found appropriate. Therefore, the project verification team has accepted the same. Hence CL 06 is closed.				

Table 2. CARs from this Project Verification

CAR ID	01	Section no.	D.3.1	Date: 12/12/2022
Description of CAR				
Project owner is requested to provide the subsection of the type of project standard in the Basic Information section of the PSF.				
Project Owner's response				**Date:** 14/03/2023
As the project is A1 type project activity there won't be any subsections as per the project standard v3.1				
Documentation provided by the Project Owner				
Annexure 1: Revised PSF				
GCC Emission Reduction Verifier's assessment				**Date: 01/08/2023**
Since the project type has been changed to the A2 type. Project owner is requested to provide the subsection of the type of project standard in the Basic Information section of the PSF. The provided details are not sufficient. Hence CAR 01 is open.				
Project Owner's response				**Date:** 08/08/2023
Project type has been changed from A1 to A2 type and subsection has been mentioned in Basic information section of PSF.				
GCC Emission Reduction Verifier's assessment				**Date: 23/08/2023**
Project owner has revised the PSF. The details provided by the project owner are found appropriate. Therefore, the project verification team has accepted the same. Hence CAR 01 is closed.				

CAR ID	02	Section no.	D.1	Date: 12/12/2022
Description of CAR				
As per GCC requirement "All submissions/ re-submissions to GCC, for which the GSC has not started, shall apply the latest revised PSF format (version 4.0). All projects which were published for GSC after 06 September 2022, when the new Environment and Social Safeguards Standard and Sustainability Standard (version 3.0) came into force, till 27 September 2022 (incl.), shall adopt the new PSF template (version 4.0) before the Request for Registration (RfR) is submitted". *The project activity has listed for GSC on 02/10/2022, hence Project Owner is requested to provide the Project Submission Form as per the latest version 4.0.*				
Project Owner's response				**Date:** 14/03/2023
PSF has been updated to version 4.0 and Social Safeguards Standard and Sustainability Standard version 3.0 as per GCC requirement.				
Documentation provided by the Project Owner				
Annexure 1: Revised PSF				
GCC Emission Reduction Verifier's assessment				**Date: 25**/04/2023
The revised changes are found acceptable. Hence CAR 02 is closed.				

CAR ID	03	Section no.	D.10/D.11/D.12	Date: 12/12/2022
Description of CAR				
Project Owner is requested to demonstrate environmental safeguards and social safeguards as per the latest standard (version 3). *Project owner is requested to demonstrate project sustainability standard as per the latest standard (version 3).* *Further Project owner is requested to demonstrate the SDGs as per the latest standard.*				
Project Owner's response				**Date:** 14/03/2023
Environmental safeguards and social safeguards are revised as per the latest standard (version 3) in the PSF. *PSF has been revised as per latest project sustainability standard (version 3.1).* *SDG goals have been revised as per latest standards in the PSF*				
Documentation provided by the Project Owner				
Annexure 1: Revised PSF				
GCC Emission Reduction Verifier's assessment				**Date: 25**/04/2023
Project owner is requested to comply with the paragraph 22(b) of section 5.2 Project Sustainability Standard V3.1.the details provided by the project owner is not sufficient. Hence CAR 03 is open.				
Project Owner's response				**Date:** 14/03/2023
E+ and S+ have linked with SDG As per 22(b) of section 5.2 Project Sustainability Standard V3.1 SDG 7-ENR07, ENR06, EA03 SDG8-ENR06, SJ01, SJ03, SJ04, SW01 SDG13-ENR06, ENR07, EA03				
Documentation provided by the Project Owner				
GCC Emission Reduction Verifier's assessment				**Date: 01/08/2023**
Project owner has revised the PSF. The details provided by the project owner are found appropriate. Therefore, the project verification has accepted the same. Hence CAR 03 is closed.				

CAR ID	04	Section no.	D.1	Date: 12/12/2022
Description of CAR				
• *GCC Clarification no 1 v1.2 and GCC Standard on Avoidance of Double Counting v1.0 needs to be included in applicable rules and requirement for the Project Owners of the Basic Information Section of the PSF. Further, the same needs to be applied in the PSF.* *Further, Project owner is requested to provide indicate the latest version of Applicable Rules and Requirements for Project Owners*				
Project Owner's response				**Date:** 14/03/2023
• *GCC Clarification no 1 v1.2 and GCC Standard on Avoidance of Double Counting v1.0 has been included in applicable rules in Basic Information Section and PSF has been updated with latest versions of applicable rules as per requirement.*				
Documentation provided by the Project Owner				
Annexure 1: Revised PSF				
GCC Emission Reduction Verifier's assessment				**Date: 25**/04/2023
Project owner has revised the PSF, and details provided are found appropriate. Therefore, the project verification team has accepted the same. Hence CAR 04 is closed.				

CAR ID	05	Section no.	D.2	Date: 12/12/2022
Description of CAR				
The PSF section A.2 is not in line with the para 5 of section A.2 of the PSF filling Guidelines. Project owner is requested to comply with paragraph 5 of section A of the PSF filling guidelines.				
Project Owner's response				**Date:** 14/03/2023
Section of A.2 of PSF has been revised as per PSF filling guidelines.				

Documentation provided by the Project Owner	
Annexure 1: Revised PSF	
GCC Emission Reduction Verifier's assessment	**Date: 25**/04/2023
As per paragraph 5 of section A2 of the PSF filling guidelines, the description of the location shall not exceed one page. The description of the location in the revised PSF exceeds one page. Therefore, Project owner is requested to comply the same mentioned above. Hence CAR 05 is open	
Project Owner's response	**Date:** 14/03/2023
As per para 5 of PSF filling guidelines description of the location should not exceed 1 page in revised PSF description is less than one page where the geo-coordinate in the table exceeds more than one page because as per para 4 physical/geographical location of the Project Activity, including the physical address need to be provided where for 47WTGs it is not possible to insert in one page.	
Documentation provided by the Project Owner	
Annexure-20-Geocordinates	
GCC Emission Reduction Verifier's assessment	**Date: 01/09/2023**
Project owner has revised the PSF. The details provided by the project owner are found appropriate. Therefore the project verification team has accepted the same. Hence CAR 05 is closed.	

CAR ID	06	**Section no.**	D.2	**Date:** 12/12/2022
Description of CAR				
• *Project owner is requested to provide the make of the equipments in the section A3 of the PSF.* • *Project owner is requested to provide the location of the monitoring equipments in the system as per paragraph 6(c) of Section A.3 of the PSF filling guidelines.* • *Project owner is requested to provide the details of efficiency, load factor and the capacity as per paragraph 8(b) of section A.3 of the PSF filling guidelines.* • *Project Owner is requested to provide supportive documents for the age and average lifetime of the equipment based on the manufacturer's specifications and industry standards as per para 8(a) of section A3* • *Project owner is requested to comply with the para 9 and para 11 of the section A3 of the PSF filling guidelines.*				
Project Owner's response				**Date:** 14/03/2023
• *The technical detail of transformer is updated in the Section A.3 of the revised PSF.* • *Details of efficiency, load factor and the capacity are inserted in revised PSF sectionA.3 as per paragraph 8(b) of the PSF filling guidelines.* • *Section A.3 has been revised as per para 9 and 11 of the PSF guidelines.*				
Documentation provided by the Project Owner				
Annexure 10: Technical specification of transformer.				
GCC Emission Reduction Verifier's assessment				**Date:**25/04/2023
• The make of the equipments viz WTG, transformers are not provided in the PSF. Project owner is requested to provide the same in the PSF and supportive evidence for the same. • The arrangements of facilities, system and equipments are not provides. Project owner is requested to comply with the paragraph 6(b) of the PSF filling guidelines. • The location of the monitoring equipments in the system are not provided in the PSF. Project owner is requested to comply with the paragraph 6(c) of section A3 of the PSF filling guidelines. • The details of monitoring equipments viz meters, SCADA are not provided in the PSF. Project owner is requested to provide the same. • The average lifetime of the equipments is not provided in the PSF. Project owner is requested to comply with the paragraph 8(a) of section A3 of the PSF. Furthermore, Project owner is requested to provide supportive documents for the same.				

• The revised details are not sufficient. Project owner is requested to comply with the paragraph 9 of section A3 of the PSF filling guidelines. The details provided by the project owner are not sufficient. Hence CAR 06 is open.
Project Owner's response **Date:** 28/06/2023
• make of the equipments viz WTG , transformers are provided in the revised PSF. • arrangements of facilities, system and equipments are now provided in revised PSF. • The location of the monitoring equipments in the system are now provided in revised PSF • Details of meters have been provided in revised PSF. • Lifetime of the project activity has been updated in revised PSF, Please refer Annexure-13-Supporting Lifetime for supporting documents • As the project activity is greenfield project there is no project activity hence there are no monitoring equipment at the baseline
Documentation provided by the Project Owner
Annexure-13-Supporting Lifetime
GCC Emission Reduction Verifier's assessment **Date:01/08/2023**
Make of the WTGs are not provided in the PSF. Project owner is requested to provide the same. Details provided for the meter details not sufficient. Project owner is requested to provide the manufacturer's specification /meter test report of the energy meter. The provided details are not sufficient. Hence CAR 06 is open.
Project Owner's response **Date:** 09/08/2023
1)Make of equipments has been provided in the revised PSF. 2)Meter test reports are now provided in Annexure-19-Meter details .
Documentation provided by the Project Owner
Annexure-19-Meter details Annexure-1-Revised PSF (Track change)
GCC Emission Reduction Verifier's assessment **Date:23/08/2023**
Project owner has revised the PSF. The details provided by the project owner are found appropriate. Therefore, the project verification team has accepted the same. Hence CAR 06 is closed.

CAR ID	07	**Section no.**	D.13/D.14	**Date:** 07/12/2022
Description of CAR				
As per para 14 of the PSF filling guidelines Project owner is requested to Indicate the intended use of carbon credits (ACCs) from the Project Activity. *Furthermore, the Project Owner is requested to demonstrate, how the project activity is meeting the CORSIA requirements under para 16.c of section A.6 of the PSF.*				
Project Owner's response				**Date:** 14/03/2023
Intended use of carbon credits (ACCs) from the Project Activity has been revised in section A.2 of PSF *PSF section A.6 has been revised by project owner demonstrating how project activity meets CORSIA requirements.*				
Documentation provided by the Project Owner				
Annexure 1: Revised PSF				
GCC Emission Reduction Verifier's assessment				**Date: 25/04/2023**
The Project Owner has revised the PSF and found appropriate. Therefore, the project verification team has accepted the same. Hence CAR 07 is closed.				

CAR ID	08	**Section no.**	D.10 / D.11 /D.12	**Date:** 12/12/2022
Description of CAR				
• *Project owner needs to substantiate each of the stated criteria for Environmental Safeguard, Social Safeguard and SDGs with credible evidence and complete the relevant sections of the PSF in line with the PSF completing guidelines.*				

Project Owner's response	**Date:** 14/03/2023
PSF has been revised as per PSF completing guidelines in line with environmental and social safeguard standards version v3.0 and Project sustainability standard v3.1 for filing Environmental Safeguard, Social Safeguard and SDGs.	
Documentation provided by the Project Owner	
Annexure 1: Revised PSF	
GCC Emission Reduction Verifier's assessment	**Date: 25/04/2023**
Since the parameter "Sources of income generation increased / reduced (SJ03)" is related to the employees, Project owner is requested to clarify whether the creation of additional employment and O&M services creates additional sources of income for the project activity or the employees. The details provided by the project owner are not sufficient. Hence CAR 08 is open.	
Project Owner's response	**Date:** 28/06/2023
It's a typo error, Creation of additional employment by O&M services creates additional sources of income for employees hence source of income generation is increased.	
Documentation provided by the Project Owner	
Annexure 1: Revised PSF	
GCC Emission Reduction Verifier's assessment	**Date: 01/08/2023**
Project owner is requested to provide supportive document for the same as mentioned in the PSF. The details provided by the project owner is not sufficient. Hence CAR 08 is open.	
Project Owner's response	**Date:** 09/08/2023
Please refer Annexure-21-HR docs for supporting evidence.	
Documentation provided by the Project Owner	
Annexure 1: Revised PSF Annexure-21-HR docs/ pay slips	
GCC Emission Reduction Verifier's assessment	**Date: 05/08/2023**
Project owner has provided the details. The details provided by the project owner are found acceptable. Therefore, the project verification team has accepted the same. Hence CAR 08 is closed.	

CAR ID	09	**Section no.**	D.12	**Date:** 12/12/2022
Description of CAR				
Project owner is requested to provide Credible evidence for each of the applied 5 SDGs for the project activity (1,5,7, 8 and 13). *Project owner is requested to clarify how the project activity contributes to sustainable development goal no. , 7 and 13.*				
Project Owner's response				**Date:** 14/03/2023
PSF has been revised with SDG goals 7,8 and 13 , for SDG 7 and 13 ER sheet representing amount of electricity generated by renewable source i.e wind and amount of carbon emissions reduced by the project activity can be used as evidence, for SDG 8 salary slips will provided at the time of verification. As the project activity uses wind energy for generation of electricity which is a modern renewable energy which reduces carbon emission as per baseline scenario as an action to combat climate change.				
Documentation provided by the Project Owner				
Annexure 1: Revised PSF, Annexure 2: ER sheet				
GCC Emission Reduction Verifier's assessment				**Date: 25/04/2023**
• Project owner has not provided corresponding indicator number in the section F of the PSF. Project owner is requested to comply with the paragraph 69 of the GCC PSF filling guidelines. • The cumulative generation mentioned in the section F of the PSF is not consistent with section A.1 of the PSF.Project Owner is requested to clarify the same. The details provided by the project owner is not sufficient. Hence CAR 09 is open.				
Project Owner's response				**Date:** 28/06/2023
• Indicator numbers have been inserted in section F of the revised PSF in line with GCC PSF filling guidelines paragraphs 69. • It's a typo error, cumulative generation in section F of PSF has been revised.				
Documentation provided by the Project Owner				

GCC Emission Reduction Verifier's assessment	**Date: 01/08/2023**
1)Since the project is commissioned, project owner is requested to provide credible evidence for the SDG 8. 2)The cumulative generation and emission reduction mentioned in the section F of the PSF and section A.1 of the PSF are still not consistent. Project Owner is requested to correct the same. The details provided by the project owner is not sufficient. Hence CAR 09 is open.	
Project Owner's response	**Date:** 09/08/2023
1)Please refer Annexure-21-HR docs for supporting documents for SDG 8. *2)PSF has been revised and made consistent with* cumulative generation and emission reduction	
Documentation provided by the Project Owner	
refer Annexure-21-HR and attendance register *Annexure-1-Revised PSF (Track change)*	
GCC Emission Reduction Verifier's assessment	**Date: 05/08/2023**
Project owner has provided the required details. The details provided by the project owner are found acceptable. Therefore, the project verification tam has accepted the same. Hence CAR 09 is closed.	

CAR ID	10	**Section no.**	D.3.7	**Date:`12**/12/2022
Description of CAR				
Project owner is requested to fill details of energy meters in the monitoring/equipment section of the Data Parameter as per paragraph 48(c) of the section B.7.1 of the PSF guidelines(if available).				
Project Owner's response				**Date:** 14/03/2023
PSF has been revised with details of energy meter in section B.7.1 as per PSF filling guidelines where energy meters were not yet installed.				
Documentation provided by the Project Owner				
Annexure 1: Revised PSF				
GCC Emission Reduction Verifier's assessment				**Date: 25/04/2023**
The serial number of meters are not provided. The details provided by the project owner is not sufficient. Hence CAR 10 is open.				
Project Owner's response				**Date:** 28/06/2023
As the project activity is not commissioned fully, meter details of energy meter which are installed has been provided in revised PSF section B.7.1.				
Documentation provided by the Project Owner				
Annexure-18-Commsioning certificate				
GCC Emission Reduction Verifier's assessment				**Date: 05/08/2023**
Project owner has revised the PSF. The provided details are found appropriate. However, the CAR will be closed subjected to the closure of CAR 06.				
GCC Emission Reduction Verifier's assessment				**Date: 23/08/2023**
The details provided by the project owner are found appropriate. Therefore, the project verification team has accepted the same. Hence CAR 10 is closed.				

CAR ID	11	**Section no.**	D.4	**Date:** 12/12/2022
Description of CAR				
• *Project owner is requested to comply with the paragraph 55 and 56 of the PSF filling guidelines.* • *Project owner is requested to comply with the paragraph 58 of the PSF filling guidelines.* • *Project owner is requested to provide the duration of crediting period as per section c3.2 of the PSF filling guidelines.*				
Project Owner's response				**Date:** 14/03/2023
• *PSF has been revised as per paragraph 55 and 56 of the PSF filling guidelines.*				

• *PSF has revised as per PSF filling guidelines and compiling with paragraph 58.* • *Section C 3.2 of PSF has been revised as per PSF filling guidelines.*
Documentation provided by the Project Owner
Annexure 1: Revised PSF
GCC Emission Reduction Verifier's assessment **Date: 25/04/2023**
The Project Owner has revised the PSF and found appropriate. Therefore, the project verification team has accepted the same. Hence CAR 11 is closed.

CAR ID	12	**Section no.**	D.5	**Date:** 12/12/2022
Description of CAR				
Project owner is requested to comply with the paragraph 62 and 63 of the section D2 of the PSF filling guidelines.				
Project Owner's response				**Date:**
PSF has been revised as per PSF filling guidelines paragraph 62 and 63 of the section D2				
Documentation provided by the Project Owner				
Annexure 1: Revised PSF				
GCC Emission Reduction Verifier's assessment				**Date: 25/04/2023**
Project owner has revised the PSF and are found appropriate. Therefore, the project verification team has accepted the same. Hence CAR 12 is closed.				

CAR ID	13	**Section no.**	D.1	**Date:** 13/07/2022
Description of CAR				
As per paragraph 11(i) of the GCC Project Standard Version 3.1,2020, for the Project Type A1, "the start date of operations for such GCC projects shall be on or after 5 July 2020 and after the date of submission of a complete registration request to the GCC Program. The start date of the Crediting Period of such GCC Project Activities shall be on or after 5 July 202012 but not more than one year. after the start date of the operations of the GCC Project Activity". *The start date definition of the Project Standard V3.1,2020 states that: "The project start date is the date of start of operations of the project. The project start date shall be after 1 January 2016 and is the earliest date on which the project begins generating GHG emission reductions".* *Since the project activity has started operation/commissioned, the project activity type is not meeting the GCC Project Standard v3.1,2020 requirements. Hence, Project Owner is requested to follow necessary GCC procedures to meet the primary requirements.*				
Project Owner's response				**Date:** 14/07/2023
Requirements of GCC Project Standard v3.1,2020 "**The start date of operations** for such GCC projects shall be on or after 5 July 2020 and **after the date of submission of a complete registration request to the GCC Program.** Hence this project activity should fall under the project type A3, and as per clarification No 5 section 4 para 7 "Projects which have made an initial submission as A1 Type project, but could not submit a request for registration before the operation start date of the project, are eligible to be submitted for the request for registration as A3 Type project." So, this project needs to be submitted for the request for registration as an A3 type project which is applicable for this project activity. So as per the clarification no 5, PSF now has been updated with project type A3 as per GCC standard requirements.				
Documentation provided by the Project Owner				
1.https://www.globalcarboncouncil.com/wp-content/uploads/2022/06/Clarification-No.05-v1.pdf - link for clarification No 05 of GCC				

2. And updated PSF
GCC Emission Reduction Verifier's assessment | **Date: 01/08/2023**
Project owner has revised the PSF, and the justification provided are found acceptable. Therefore, the project verification team has accepted the same. Hence CAR 13 is closed.

Table 3. FARs from this Project Verification

FAR ID	01	**Section no.**	D.2	**Date:** 01/08/2023
Description of FAR				
Out of 43 WTGs 7 WTGs are commissioned and connected to the Indian National Grid. Rest of the installed WTGs, synchronization approval is awaited from JKTL. ER verifier should verify the commissioning of rest of the WTGs from the JKTL				
Project Owner's response				**Date:** 09/08/2023
All 43 WTGs has been commissioned same details has been provided In PSF, Please refer Annexure-18-Commsioning certificate				
Documentation provided by Project Owner				
Annexure-18-Commsioning certificate				
GCC Project Verifier assessment				**Date:** DD/MM/YYYY

FAR ID	02	**Section no.**	D.13/D.14	**Date:** 01/08/2023
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				
GCC Project Verifier assessment				**Date:** DD/MM/YYYY

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[6];
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

[6]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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