GLOBAL CARBON COUNCIL

Driving Climate Actions

Project Verification Report

V3.1 - 2020

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CONTENTS

COVER PAGE Draft Project Verification Report Form (PVR)	
BASIC INFORMATION	
Name of approved GCC Project Verifier / Reference No. (Also provide weblink of approved GCC Certificate)	Carbon Check (India) Private Limited. /GCCV004/01 http://globalcarboncouncil.com/wp-content/uploads/2021/10/carbon-check-india-private-limited-ccipl.pdf
Type of Accreditation	☐ Individual Track[1] ☒ CDM Accreditation: E-0052 https://cdm.unfccc.int/DOE/list/DOE.html?entityCode=E-0052 Valid from 28/03/2019 to 01/06/2024 ☒ ISO 14065 Accreditation https://nabcb.qci.org.in/wp-content/uploads/2023/06/004.html Valid from 28/06/2021 to 27/06/2024
Approved GCC Scopes and GHG Sectoral scopes for Project Verification	**GCC Scope** • Green House Gas (GHG# - ACC) • Environmental No-harm (E+) • Social No-harm (S+) • Sustainable Development Goals (SDG+) **GHG Sectoral Scope** • Energy (renewable/non-renewable sources)
Validity of GCC approval of Verifier	08/03/2023 to 31/05/2024
Title, completion date, and Version number of the PSF to which this report applies	226.8 MW Wind Power Project at Amidyala in Anantapuram district, Andhra Pradesh, India. Version 1.3 Dated 20/11/2023
Title of the project activity	226.8 MW Wind Power Project at Amidyala in Anantapuram district, Andhra Pradesh, India.
Project submission reference no. (as provided by GCC Program during GSC)	S00629

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

Eligible GCC Project Type[2] as per the Project Standard (Tick applicable project type)	☒ **Type A:** ☐ Type A1 ☒ Type A2 ☒ Sub-Type 1 ☐ Sub-Type 2 ☐ Sub-Type 3 ☐ Sub-Type 4 ☐ **Type B – De-registered CDM Projects:** ☐ Type B1 ☐ Type[3] B2
Date of completion of Local stakeholder consultation	02/02/2022
Date of completion and period of Global stakeholder consultation. Have the GSC comments been verified. Provide web-link.	23/11/2022 to 07/12/2022 No comments were received during GSC. https://www.globalcarboncouncil.com/global-stakeholders-consultation.html
Name of Entity requesting verification service (can be Project Owners themselves or any Entity having authorization of Project Owners)	Skeiron Renewable Energy Amidyala Limited
Contact details of the representative of the Entity, requesting verification service (Focal Point assigned for all communications)	M. Murali Krishnam Raju muraliraju.m@greenkogroup.com Greenko Energies Private Limited
Country where project is located	India
GPS coordinates of the Project site(s)	The GPS Co-ordinates of each of the installed 108 WEGs have been provided in Section D.2
Applied methodologies (approved methodologies of GCC or CDM can be used)	GCCM001 - Methodology for Renewable Energy Generation Projects Supplying Electricity to Grid or Captive Consumers (Version 3.0 - 2022)

[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.

GHG Sectoral scopes linked to the applied methodologies	GHG-SS 1: Energy (renewable/non-renewable sources)
Project Verification Criteria: Mandatory requirements to be assessed	☒ ISO 14064-2, ISO 14064-3 ☒ GCC Rules and Requirements ☒ Applicable Approved Methodology ☒ Applicable Legal requirements /rules of host country ☒ National Sustainable Development Criteria (if any) ☒ Eligibility of the Project Type ☒ Start date of the Project activity ☒ Meet applicability conditions in the applied methodology ☒ Credible Baseline ☒ Additionality ☒ Emission Reduction calculations ☒ Monitoring Plan ☒ No GHG Double Counting ☒ Local Stakeholder Consultation Process ☒ Global Stakeholder Consultation Process ☒ United Nations Sustainable Development Goals (Goal No 13-Climate Change) ☒ Others - CORSIA requirements
Project Verification Criteria: Optional requirements to be assessed	☒ Environmental Safeguards Standard and do-no-harm criteria ☒ Social Safeguards Standard do-no-harm criteria ☒ United Nations Sustainable Development Goals (in additional to SDG 13) ☒ CORSIA requirements
Project Verifier's Confirmation: The *GCC Project Verifier* has verified the GCC project activity and therefore confirms the following:	The GCC Project Verifier, Carbon Check (India) Private Limited, certifies the following with respect to the GCC Project Activity "226.8 MW Wind Power Project at Amidyala in Anantapuram district, Andhra Pradesh, India." ☒ The Project Owner has correctly described the Project Activity in the Project Submission Form (version 1.3, dated 20/11/2023) including the applicability of the approved methodology [GCC methodology, GCCM001 version 3.0] and meets the methodology applicability conditions and is expected to achieve the forecasted real, measurable and additional GHG emission reductions, complies with the monitoring methodology, has appropriately conducted local and global stakeholder consultation processes and has calculated emission reductions estimates correctly and conservatively. ☒ The Project Activity is likely to generate GHG emission reductions amounting to the estimated 4,621,726 tCO_{2e} over the crediting period, as indicated in the PSF, which are additional to

	the reductions that are likely to occur in absence of the Project Activity and complies with all applicable GCC rules, including ISO 14064-2 and ISO 14064-3. ☒ The Project Activity is not likely to cause any net-harm to the environment and/or society and complies with the Environmental and Social Safeguards Standard, and is likely to achieve the following labels: ☒ Environmental No-net-harm Label (**E⁺**) ☒ Social No-net-harm Label (**S⁺**) ☒ The Project Activity is likely to contribute to the achievement of United Nations Sustainable Development Goals (SDGs), complies with the Project Sustainability Standard, and contributes to achieving a total of 6 SDGs (SDG 3, 4, 7, 8, 9 and 13), with the following[4] SDG certification label (**SDG⁺**): ☐ Bronze SDG Label ☐ Silver SDG Label ☐ Gold SDG Label ☐ Platinum SDG Label ☒ Diamond SDG Label ☒ The Project Activity complies with all the applicable requirement of the GCC Program and ICAO's requirements on CORSIA Emissions Unit Eligibility Criteria and CORSIA Eligible Emissions Units, as per Clarification No 1., v1.1 paragraph 21-23, and the ACCs expected to be issued during the crediting period is likely to be CORSIA eligible and can be used by International Airlines for offsetting their emissions during all phases of CORSIA and therefore requests GCC Steering Committee to append CORSIA Certification label (C+) to this project ☒ The Project Activity complies with all the applicable GCC rules[5] and therefore recommends GCC Program to register the Project activity with above mentioned labels.
Project Verification Report, reference number and date of approval	Project verification report: CCIPL 1352 Version 3.0 Dated 22/11/2023
Name of the authorised personnel of GCC Project Verifier and his/her signature with date	 Vikash Kumar Singh, Compliance Officer

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

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

	Date: 22/11/2023

1. PROJECT VERIFICATION REPORT

Section A. Executive summary

Skeiron Renewable Energy Amidyala Limited has appointed the Project Verifier, Carbon Check (India) Private Ltd. (CCIPL), to perform an independent project verification of the project activity "226.8 MW Wind Power Project at Amidyala in Anantapuram district, Andhra Pradesh, India.**"** (hereinafter referred to as "project activity"). This report summarizes the findings of verification of the project, performed on the basis of GCC rules and requirements as well as criteria given to provide for consistent project operations, monitoring and reporting. This report contains the findings and resolutions from the project verification and a verification opinion.

The project activity is developed and owned by Skeiron Renewable Energy Amidyala Limited. The purpose of project activity is to utilize clean technology to generate electricity by harnessing wind energy and supply the generated electricity to the Indian grid, which is predominantly fossil fuel based. The project activity involves the installation of 226.8MW wind power plant in the state of Andhra Pradesh, India. The average annual electricity supplied to grid will be of 496,692 MWh, translating into annual average emission reductions of around 462,173 tCO_2e.

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

"The Project Activity complies with all the applicable requirement of the GCC Program and ICAO's requirements on CORSIA Emissions Unit Eligibility Criteria and CORSIA Eligible Emissions Units, as per Clarification No 1., v1.1 paragraph 21-23, 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 implemented in Amidyala, villages, Anantapuram district in the state of Andhra Pradesh, India. Details of the same are provided in section D.2 below.

Scope of 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 and decisions by the GCC, including the applied GCC approved baseline and monitoring methodology, GCCM001, version 3.0 /B02/, and allied CDM tools. The verification team has, based on the recommendations in the GCC Project Standard, Version 3.1 /B01-1/, Project Verification Standard Version 3.1 /B01-2/, Project Sustainability Standard // v 3.0 and Environment & Social Safeguards Standard /B01-4/ v 3.0, employed a rule-based approach, focusing on the identification of significant risks for project implementation and the generation of ACCs.

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

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

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

Verification Process

Strategic risk Analysis and delineation of the Verification plan:

CCIPL employed the following Project Verification process:

1. Conflict of interest review at the time of contract review;
2. Selection of Audit Team at the time of contract review;
3. Kick-off meeting with the client;
4. Review of the draft PSF listed on GCC website for public consultation;
5. Development of the Verification plan;
6. Desktop review and evaluation of emission reduction calculations;
7. Follow-up interaction with the client; and final statement and report development.

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

- Project’s design, GHG emission sources and reductions,
- Baseline determination and additionality,
- GHG monitoring plan,

- Environmental & Social impacts,
- Stakeholder's consultation,
- SD indicators integrated with the project and
- Verify the collection and handling of data, the calculations that lead to the results, and the means for reporting the associated data and results.

Development of the Verification Plan:

The Audit Team formally documented its Verification plan.

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

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

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

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

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

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

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

The Verification team confirms the contractual relationship between the Project Verifier, CCIPL and the Project Owner signed on 21/06/2022 /16/. The team assigned to the Verification meets the CCIPL's internal procedures including the GCC requirements for the team composition and competence. The Verification team has conducted a thorough contract review as per GCC and CCIPL's procedures and requirements.

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

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

Conclusion

Carbon Check (India) Private Ltd. is of the opinion that the project activity "226.8 MW Wind Power Project at Amidyala in Anantapuram district, Andhra Pradesh, India." in India as described in the final PSF (Version 1.3 , dated 20/11/2023) /1/ meets all relevant requirements of GCC and has correctly applied the GCC baseline and monitoring methodology GCCM001 'Methodology for Renewable Energy Generation Projects Supplying Electricity to Grid or Captive Consumers' version 3.0 /B02/. The review of the PSF, supporting documentation and subsequent follow-up actions (onsite audit and interviews) have provided CCIPL with sufficient evidence to determine the fulfilment of the voluntary labels E+, S+ /B01-4/ and SDG+ with Diamond label (5 star) rating /B01-5/.

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

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

Section B. Project Verification team, technical reviewer and approver

B.1. Project Verification team

No.	Role	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 / Financial Expert	IR	Agarwalla	Sanjay Kumar	CCIPL	X	X	X	X
2.	Assessor	IR	Halder	Manas	CCIPL	X	X	X	X

3.	Team Member	IR	Nayak	Kiran[6]	CCIPL	X	-	-	X
4.	Trainee Assessor	IR	Shirke	Rishika[7]	CCIPL	X	X	X	X
5.	Trainee Assessor	IR	Nadkarni	Tanvi	CCIPL	X	-	-	X
6	Trainee Assessor	IR	Tekapso	Leslie	CCIPL	X	-	-	X

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

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

Section C. Means of Project Verification

C.1. Desk/document review

The report is based on the assessment of the initial PSF /1-a/, intermediate PSF /1-b/ and final PSF /1-c/ undertaken through verification of information using the source provided by the project owner, stakeholder consultations, application of standard auditing techniques including but not limited to desk review, follow up actions (e.g., on site visit, interviews) and also the review of the applicable approved methodological and relevant tools, guidance and GCC decisions. Additionally, the cross checks were performed for information provided in the PSF 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 project verification is provided in Appendix-3.

C.2. On-site inspection

Duration of on-site inspection: 31/12/2022				
No.	**Activity performed on-site**	**Site location**	**Date**	**Team member**
1.	Discussions and review of: • Project Design • Project Technology • Project boundary • Applicability of 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	Village: Amidyala, District: Anantapuram, State: Andhra Pradesh, India.	31/12/2022	Sanjay Kumar Agarwalla, Manas Halder, Rishika Shirke

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

	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			

C.3. Interviews

No.	Interview			Date	Subject	Team member
	Last name	First name	Affiliation			
1.	Saikrishna	Tiruvuri	Zenith Energy	31/12/2022	Discussion on project implementation, monitoring, Environmental impact, Management structure with Roles and Responsibilities, Socio-economic Impacts of the project activity Sustainability aspects of the project, local stakeholders meeting, legal ownership of the project activity	Sanjay Kumar Agarwalla, Manas Halder, Rishika Shirke
2.	Hanumanthu	Rajesh	Site in-charge – SREAL			
3.	Sri Ram	G.	Assistant manager – SREAL			
4.	Ramesh	B.	Local stakeholder		Environment and Social impacts of the project	
5.	Nagaraju	M.	Local stakeholder		Environment and Social impacts of the project	

C.4. Sampling approach

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

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

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

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

Section D. Project Verification findings

D.1. Identification and eligibility of project type

Means of Project Verification	DR, I
Findings	No findings pertaining to this section.
Conclusion	The Verification team reviewed the PSF /1/ and confirms that the Project Owner determines the type of proposed GCC project activity as Type A2. As per §11 of GCC Project Standard (version 03.1) /B01-1/, "These types of projects are prompt-start and had already started their operations as of 5th July 2020. Their start date of operations shall be after 1st January 2016 but before 5th July 2022. The start date of the Crediting Period for such GCC Project Activities shall be on or after 1 Jan 2016 but not more than one year after the start date of the operations of the GCC Project Activity." Furthermore, as per §03 (c), (iv) of GCC clarification no.01 "The deadline for submission of A2 projects has been extended. As per clarification, A2 type projects are required to make initial submission to GCC program, for uploading for global stakeholder consultation, prior to 05/07 2022"/B01/. The proposed project activity has started its operations on 28/03/2017 , the start date of crediting period is 31/07/2017 and it was published for global stakeholder consultation from 23/11/2022 to 07/12/2022. The project activity was submitted to GCC on 23/06/2022. The start date of the project activity has been duly verified

	against the commissioning report /5/ and found to be acceptable by the verification team. This complies with the requirement of §11 of the GCC Project Standard (version 03.1) including GCC Clarification N0. 01 /B01-1/ and § 25 (b) of GCC Project Verification Standard (version 03.1) /B01-2/ and hence the determined project activity type i.e. Type A2 is found to be acceptable by the verification team. Furthermore, the project verification team checked the other GHG programmes like, Clean Development Mechanism (CDM) Registry /B13/, VERRA Registry /B14/, and Gold Standard Registry /B15/, for the information regarding the consistency of the title of the project activity, GPS coordinates, Legal Ownership of the Project activity to determine if the project was part of any other GHG Program prior to commencement of this verification. It was confirmed that the project owner has not submitted the said project activity under any other GHG program apart from GCC.

D.2. General description of project activity

Means of Project Verification	DR, I
Findings	CAR 02 and CAR 03 were raised and closed successfully. Please refer to Appendix 4 for further details.
Conclusion	The description of the project activity contained in the PSF /1/ can be considered transparent, detailed and provides a clear overview of the project. The same was confirmed by means of document review and interviews to verify the accuracy and completeness of the project description. The project activity at Amidyala in Anantapuram district, Andhra Pradesh is a Wind Power Project with total installed capacity of 226.8 MW in India. The purpose of this project activity is to generate electricity by harnessing wind energy and supply the generated electricity to the connected Indian grid. The project verification team has confirmed the same by cross verifying the commissioning report /5/, power purchase agreement /6/ and physical verification of project site /28/. 108 WEGs of Suzlon make, S -111 Model with a rated capacity of 2.1 MW are involved in the project to produce the total project capacity of 226.8 MW with an expected lifetime of 25 years. The same has also been confirmed from the technical specifications provided by the manufacturer /10/. The project activity is the green field activity, which involves installation of new WEGs at the project facility. As confirmed during the site visit and discussion with the project owner, there was no renewable energy operating prior to the implementation of the said project activity. The power generation from the project activity replaces the equal amount of power which would otherwise have been supplied from the fossil fuel dominated grid. Thus, project activity helps in an average annual emission reduction of 462,173 tCO_2e/year for a period of 10 years with an annual electricity generation estimated at 496,692 MWh. The same has been crosschecked from the actual generation records /9/ during the physical onsite visit and is found to be acceptable. The project activity is implemented in Amidyala, villages, Anantapuram district in the state of Andhra Pradesh, India. The geographic co-ordinates for the project activity are:

Sr. No.	Turbine ID	Northing (N)		Easting (E)	
1.	AMD052	14°50'29.5"	14.84152	77°15'10.7"	77.252977

	2.	AMD053	14°50'13.0"	14.836939	77°14'43.1"	77.245316
	3.	AMD054	14°50'02.1"	14.833914	77°14'51.3"	77.24759
	4.	AMD055	14°49'47.5"	14.82985	77°14'29.2"	77.241452
	5.	AMD056	14°49'35.1"	14.826422	77°14'43.6"	77.24545
	6.	AMD057	14°49'21.6"	14.822661	77°14'31.6"	77.242113
	7.	AMD058	14°49'10.4"	14.819545	77°14'28.9"	77.24135
	8.	AMD059	14°48'58.9"	14.81636	77°14'46.2"	77.246152
	9.	AMD060	14°52'58.1"	14.882817	77°15'10.9"	77.253032
	10.	AMD061	14°52'35.9"	14.876647	77°15'12.4"	77.253456
	11.	AMD062A	14°52'25.9"	14.873848	77°15'20.8"	77.25579
	12.	AMD063	14°52'04.6"	14.867934	77°15'09.6"	77.252674
	13.	AMD066	14°51'35.9"	14.859972	77°15'26.2"	77.257286
	14.	AMD068	14°53'05.6"	14.884901	77°16'26.3"	77.273969
	15.	AMD069	14°52'49.1"	14.88031	77°16'27.5"	77.274318
	16.	AMD072	14°51'04.5"	14.851254	77°15'52.4"	77.264545
	17.	AMD073	14°50'53.6"	14.848211	77°15'47.0"	77.263041
	18.	AMD075	14°50'25.3"	14.84036	77°16'05.4"	77.268174
	19.	AMD076	14°45'05.8"	14.751603	77°16'17.2"	77.271441
	20.	AMD077	14°49'47.2"	14.82977	77°16'19.2"	77.272009
	21.	AMD078	14°49'35.5"	14.826521	77°16'28.4"	77.274567
	22.	AMD079	14°49'22.5"	14.822911	77°16'27.5"	77.274313
	23.	AMD080	14°49'08.9"	14.819144	77°16'15.0"	77.270838
	24.	AMD082	14°48'44.9"	14.81248	77°16'20.6"	77.272385
	25.	AMD083	14°48'24.5"	14.806814	77°16'21.2"	77.272556
	26.	AMD085	14°48'00.2"	14.800056	77°15'25.7"	77.257136
	27.	AMD086	14°47'18.7"	14.788536	77°14'53.5"	77.248189
	28.	AMD087	14°47'00.2"	14.783377	77°14'44.8"	77.245782
	29.	AMD088	14°47'18.7"	14.78854	77°14'53.5"	77.248189
	30.	AMD089	14°46'29.9"	14.774969	77°14'58.7"	77.249648
	31.	AMD090	14°46'06.9"	14.768579	77°14'48.8"	77.246882
	32.	AMD092	14°45'35.7"	14.759908	77°14'54.1"	77.248349
	33.	AMD093	14°45'16.7"	14.754632	77°15'45.9"	77.262742
	34.	AMD094	14°45'30.9"	14.758578	77°16'04.1"	77.267812
	35.	AMD095	14°45'51.2"	14.764221	77°16'21.0"	77.272502
	36.	AMD098	14°46'47.1"	14.779736	77°16'08.4"	77.268986
	37.	AMD099	14°47'19.0"	14.78862	77°15'44.7"	77.26242
	38.	AMD100	14°45'13.7"	14.753813	77°16'46.9"	77.279687
	39.	AMD0101	14°45'13.3"	14.753698	77°16'47.0"	77.279734
	40.	AMDE-005	14°47'30.6"	14.791841	77°14'46.1"	77.246124
	41.	AMDE-008	14°46'05.6"	14.768228	77°16'00.9"	77.266909
	42.	AMDE-009	14°46'31.3"	14.775365	77°15'56.6"	77.265713
	43.	AMDE-016	14°51'49.1"	14.863631	77°15'24.2"	77.256721

	44.	AMDH010	14°50'06.7"	14.835196	77°12'56.4"	77.21567
	45.	AMDH017	14°50'02.1"	14.833929	77°09'36.0"	77.159997
	46.	AMDH019	14°49'45.1"	14.829183	77°10'12.5"	77.170126
	47.	AMDH-020	14°49'32.2"	14.825615	77°10'05.4"	77.168159
	48.	AMDH-021	14°49'20.7"	14.822421	77°10'15.0"	77.170839
	49.	AMDH-022	14°49'05.1"	14.818069	77°10'53.7"	77.18159
	50.	AMDH-024	14°48'29.1"	14.808079	77°11'55.2"	77.198664
	51.	AMDH-025	14°48'16.6"	14.804599	77°12'01.1"	77.200298
	52.	AMDH-027	14°47'46.9"	14.796362	77°12'22.8"	77.206333
	53.	AMDH-028	14°47'49.5"	14.79709	77°10'20.2"	77.172275
	54.	AMDH-029	14°48'02.8"	14.800785	77°10'23.3"	77.173124
	55.	AMDH-030	14°48'15.8"	14.804392	77°10'24.9"	77.173578
	56.	AMDH-031	14°48'21.0"	14.805838	77°10'07.5"	77.168756
	57.	AMDH-036	14°48'41.6"	14.811568	77°08'55.3"	77.148683
	58.	AMDH-038	14°49'17.2"	14.821434	77°08'21.9"	77.139407
	59.	AMDH-51	14°48'30.3"	14.808412	77°06'18.8"	77.105229
	60.	AMDH-52	14°48'11.1"	14.803078	77°06'29.7"	77.108243
	61.	AMDH-55	14°47'47.3"	14.796465	77°07'40.4"	77.127898
	62.	AMDH-56	14°48'02.9"	14.800793	77°07'39.1"	77.127518
	63.	AMDH-57	14°48'15.9"	14.804417	77°07'45.2"	77.129227
	64.	AMDH-58	14°48'30.7"	14.80853	77°07'45.1"	77.129185
	65.	AMDW014	14°48'58.5"	14.816244	77°07'06.4"	77.11844
	66.	AMDW015	14°49'17.7"	14.821593	77°07'14.7"	77.12075
	67.	AMDW016	14°48'58.5"	14.81624	77°07'06.5"	77.118459
	68.	AMDW-017	14°48'43.6"	14.812106	77°07'42.1"	77.128367
	69.	AMDW019	14°50'10.9"	14.836373	77°08'11.2"	77.136441
	70.	AMDW020	14°49'50.8"	14.830766	77°07'47.5"	77.129867
	71.	AMDW022	14°49'33.3"	14.825913	77°08'00.7"	77.133537
	72.	AMDW-023	14°49'09.6"	14.819332	77°08'45.8"	77.14605
	73.	AMDW025	14°48'28.9"	14.808025	77°08'56.2"	77.148953
	74.	AMDW-026	14°48'09.9"	14.802741	77°09'05.5"	77.15154
	75.	AMDW-028	14°47'43.7"	14.795462	77°08'55.2"	77.148661
	76.	AMDW-030	14°48'40.2"	14.811157	77°10'18.4"	77.171773
	77.	AMDW-031	14°49'04.6"	14.817938	77°10'14.6"	77.170718
	78.	AMDW-034	14°50'16.9"	14.83802	77°10'49.8"	77.180512
	79.	AMDW035	14°50'01.2"	14.833658	77°10'56.9"	77.182464
	80.	AMDW036	14°49'48.3"	14.830094	77°11'07.5"	77.185427
	81.	AMDW037	14°49'36.5"	14.826816	77°11'03.1"	77.184201
	82.	AMDW038	14°49'24.2"	14.823388	77°11'00.5"	77.18348
	83.	AMDW39	14°48'50.5"	14.814039	77°11'16.4"	77.187883
	84.	AMDW-040	14°48'44.1"	14.812236	77°11'54.7"	77.198513
	85.	AMDW-041	14°48'04.0"	14.801121	77°12'18.8"	77.205217

86.	AMDW-042	14°48'08.3"	14.802313	77°13'07.5"	77.218744
87.	AMDW-043	14°48'21.6"	14.805992	77°13'02.1"	77.217261
88.	AMDW-044	14°48'34.9"	14.809682	77°12'52.6"	77.214614
89.	AMDW-045	14°48'50.0"	14.81388	77°12'37.0"	77.210283
90.	AMDW-046	14°49'00.7"	14.816867	77°12'27.4"	77.207609
91.	AMDW-047	14°49'18.8"	14.82189	77°12'17.1"	77.204738
92.	AMDW-048	14°49'37.1"	14.826972	77°12'11.0"	77.203056
93.	AMDW-049	14°49'47.0"	14.829715	77°12'02.4"	77.200653
94.	AMDW-050	14°50'01.2"	14.83367	77°12'02.1"	77.200591
95.	AMDW051	14°50'12.0"	14.836656	77°11'55.8"	77.198825
96.	AMDW052	14°50'21.9"	14.839425	77°11'35.4"	77.193158
97.	AMDW053	14°50'26.6"	14.840707	77°13'01.7"	77.217139
98.	AMDW054	14°50'00.7"	14.833528	77°13'23.3"	77.223129
99.	AMDW055	14°49'46.9"	14.8297	77°13'20.9"	77.222461
100.	AMDW056	14°49'33.3"	14.825924	77°13'29.6"	77.224895
101.	AMDW057	14°49'12.4"	14.820117	77°13'32.0"	77.225568
102.	AMDW058	14°49'00.6"	14.816831	77°13'39.5"	77.227642
103.	AMDW059	14°48'50.4"	14.814005	77°13'45.4"	77.229267
104.	AMDW061	14°48'28.5"	14.807924	77°14'14.0"	77.237221
105.	AMDW062	14°48'13.0"	14.803607	77°14'13.1"	77.236962
106.	AMDW063	14°49'08.5"	14.819031	77°11'40.3"	77.194539
107.	AMDW065	14°48'00.9"	14.800241	77°11'14.4"	77.187342
108.	AMDW066	14°48'13.3"	14.803694	77°11'18.2"	77.188391

The same was confirmed by the measurement of co-ordinates using google earth software and GPS at the project site. Furthermore, the WEG identification numbers were cross checked with the commissioning certificate /5/ of the project activity and were found appropriate.

The verification team confirms that project owner has described the GHG emission-reduction activity, including schematics, specifications and a description of how the project reduces GHG emissions. The same is in accordance with §36 of Project Standard Version 03.1 and cross checked with PSF /1/. Furthermore, the Project Activity is a voluntary action by the project owner as confirmed by the verification team upon review of the PSF /1/ and on-site visit interviews /28/.

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 6United Nations Sustainable Development Goals (SDG+).

As per the PSF /1/, the start date of the Project Activity is 28/03/2017 (Date of commissioning of first lot of WEGs i.e. 90 WGs). The same is in accordance with requirements of §38 of Project Standard (version 03.1) /B01-1/. The project verification team confirmed the same from SCADA records during the physical onsite visit /28/ as well as the commissioning certificates /5/.

	The crediting period is a fixed crediting period of 10 years from 31/07/2017 to 30/07/2027 . This is cross checked with the PSF /1/ and conforms with the requirements of §39 and §40 of Project Standard Version 03.1 /B01-1/. CCIPL verification team is therefore able to confirm that the description of the proposed Project Activity in the PSF is accurate and complete and it provides a clear understanding of the Project Activity. The same is found to be acceptable. Furthermore, the verification team cross checked the other GHG programmes like Clean Development Mechanism (CDM) Registry /B13/, VERRA Registry /B14/, Gold Standard Registry /B15/,and voluntary non-GHG Programs like I-REC /B17/ Renewable Energy Certificate (REC) Mechanism /B16/ in India for the information regarding the consistency of the title of the project activity , GPS coordinates, Legal Ownership of the Project activity to determine if the project was part of any other GHG Program prior to commencement of this verification. It was confirmed that the project owner has not submitted the said project activity under any other GHG program apart from GCC.

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

D.3.1 Application of methodology and standardized baselines

Means of Project Verification	DR, I
Findings	CAR 04 was raised and closed successfully. Please refer to Appendix 4 for further details.
Conclusion	The GCC methodology applied is GCCM001, version 3.0 /B02/. It is applicable to grid-connected electricity generation from renewable sources. Applicability of the methodology was confirmed by means of interviews with the PO representatives and document review. The applied methodology is correctly quoted and is identical to the version available on the GCC website. The applied methodology version of the baseline and monitoring methodology /B02/ is valid at the time of submission of the PSF for global stakeholder consultation from 23/11/2022 to 07/12/2022. All applicability criteria in the methodology are assessed in the below table:

Applicability criteria of the methodology (GCCM001, version 3.0)	Justification in the PSF	Project verifier assessment
Paragraph 9 of the applied methodology states that: The project activities eligible under this methodology aim to build and operate a new USPP or new DPPs, which are subject to the following eligibility conditions. (a) The renewable energy generation projects shall supply electricity to user(s), either grid or a specific identified user. The project	The project activity involves renewable energy generation by installations of 108 on-shore wind energy generators each of 2.1 MW rated capacity at Amidyala in Anantapuram district of Andhra Pradesh state, India. The project activity supplies the net	The project activity is a greenfield project which involves the installation of WEG so as to harness wind energy to generate electricity. The electricity thus generated by installation of a new grid-connected renewable power generation facility (i.e. 226.8 MW Wind power project) is sold to the Indian Grid.

	activity will displace electricity from an electricity distribution system that is or would have been supplied by from a national or a regional grid (grid hereafter); the following renewable energy generation technologies qualify under this methodology: (i) Solar Photovoltaic; (ii) On-shore or Off-shore Wind; (iii) Tidal; (iv) Wave	power generated after auxiliary consumption to the Southern Power Distribution Company of AP Limited which is the Distribution Company (DISCOM) in the project area of Anatapuram district and is an Andhra Pradesh state government fully owned utility. Power system in the state of Andhra Pradesh is covered by the Southern Regional Grid of India. As of 31 December 2013, the Southern grid has also been synchronized with the other regional grids (i.e., NEWNE grid,) hence forming one unified Indian Grid. Thus the project displaces electricity from the generation-mix of power plants connected to the Indian electricity grid, which is dominated by thermal/fossil fuel-based power plants. The total installed capacity of the proposed project activity is 226.80 MW. The WEGs forming part of the project were commissioned during March 2017 to July 2017. The project will replace anthropogenic emissions of greenhouse gases (GHG's) estimated to	In the pre project scenario the electricity was supplied to the grid predominantly by fossil fuel dominated grid connected power plants. CCIPL project verification team has confirmed the same from the contract between the project owner and the technology provider /10/, power purchase agreement /6/, as well as the commissioning certificates /5/. The said criterion is fulfilled by the project activity and hence the methodology is applicable to the project activity.	

		be approximately 462,173 tCO_{2e} per year, thereon displaces MWh/year amount of electricity from the generation-mix of power plants connected to the INDIAN Electricity grid, Total estimated emission reduction for the 10-year fixed crediting period is 4,621,726 tCO_{2e}	
	(b) The project activities can also involve setting up and implementation of a BESS along with the renewable energy generation plant.	Implementation of a BESS is not envisaged as part of the project activity	The project activity is a Greenfield project, which involves the installation of a new grid- connected renewable power generation facility (i.e. 226.8 MW Wind power project). The project activity design does not involve setting up of battery energy storage systems (BESS). CCIPL project verification team confirmed the same during the onsite visit /28/. Hence this condition is not applicable to the project activity.
	(c) The project activity wherein a BESS has been deployed, can either be a greenfield installation wherein the BESS had been conceptualized along with the renewable energy generation unit or may be retrofitted into an existing setup of renewable energy project, whether or not registered with GCC.	Not applicable	The project activity is a Greenfield project, which involves the installation of a new grid- connected renewable power generation facility (i.e. 226.8 MW Wind power project). The project activity design does not involve setting up of battery energy storage systems (BESS). CCIPL project verification team confirmed the same

			during the onsite visit /28/. Hence this condition is not applicable to the project activity.
	(d) In case the Project Owners want to claim carbon credits due to retrofit of BESS into existing renewable energy generation unit, they would need to demonstrate that historically the renewable energy unit was subject to curtailed output due to low grid stability or capacity limitation3 in the grid infrastructure for handling the increased generation. This must be through evidence of existence of technical and regulatory/commercial constraints.	Not applicable	The project activity is a Greenfield project, which involves the installation of a new grid- connected renewable power generation facility (i.e. 226.8 MW Wind power project). The project activity design does not involve setting up of battery energy storage systems (BESS). CCIPL project verification team confirmed the same during the onsite visit /28/. Hence this condition is not applicable to the project activity.
	(e) The project activities shall not involve combined heat and power (co-generation) systems.	No co-generation system is involved in the project activity	The project activity is a Greenfield project, which involves the installation of a new grid- connected renewable power generation facility (i.e. 226.8 MW Wind power project). The project activity design does not involve combined heat and power (co-generation) system. CCIPL project verification team confirmed the same during the onsite visit /28/. Hence this condition is not applicable to the project activity.
	(f) The project activities shall not involve co-firing of fossil fuel of any kind.	The project activity involves only power generation from wind energy and does not	The project activity is a Greenfield project, which involves the installation of a new grid- connected

		involve co-firing of fossil fuel of any kind	renewable power generation facility (i.e. 226.8 MW Wind power project). The project activity design does not involve co-firing of fossil fuel of any kind. CCIPL project verification team confirmed the same during the onsite visit /28/. Hence this condition is not applicable to the project activity.
	(g) The project activities may have consumption of electricity (grid on on-site generation) for site offices.	The project activity supplies the net power generated after auxiliary consumption to the Southern Power Distribution Company of AP Limited, which is the DISCOM in the project area.	The project activity is a Greenfield project, which involves the installation of a new grid- connected renewable power generation facility (i.e. 226.8 MW Wind power project). The project activity does consume electricity at the site office during maintenance. CCIPL project verification team confirmed the same during the onsite visit /28/, interviews with site personnel as well as from the records maintained for onsite electricity consumption. Hence this condition is applicable to the project activity.
	(h) Distributed Power Plants (DPPs) that supply electricity also for domestic, commercial or industrial captive purposes either wholly or in addition to supply to grid, shall demonstrate that grid connection was available on the site before the implementation of project activity.	The project activity is a Utility Scale Power Plant (USPP) which is implemented only for the purpose of producing electricity (using renewable energy types applicable in this methodology) and supplying it to the DISCOM connected to the regional/	The project activity is a Greenfield project, which involves the installation of a new grid- connected renewable power generation facility (i.e. 226.8 MW Wind power project), which is a utility scale power project. CCIPL project verification team confirmed the same

		national electricity grid, after use of electricity for auxiliary equipment of the Project.	during the onsite visit /28/. As the project activity is a Utility scale power plant (USPP), which can be confirmed from the PPA /6/ and commissioning certificate /5/ the said condition is not applicable.
	(i) Under no condition would the battery storage system (BESS) be charged from the grid except in case of emergency situations like deep discharge or exceptional operational situations due to requirements from regulatory authorities in order to safeguard the safety and operational integrity of the connected grid system. BESS which consumes grid power or fossil fuel-based captive power for auxiliary load associated with BESS setup and employ cooling and/or fire suppression systems based on refrigerants or clean agents with the global warming potential (e.g. Hydrofluorocarbon (HFC) or Chlorofluorocarbon (CFC)) are not included under this methodology.	Not applicable as implementation of a BESS is not envisaged as part of the project activity.	The project activity is a Greenfield project, which involves the installation of a new grid- connected renewable power generation facility (i.e. 226.8 MW Wind power project). The project activity does not deploy a battery energy storage system (BESS). CCIPL project verification team confirmed the same during the onsite visit /28/. Hence this condition is not applicable to the project activity.

Tool 01: Tool for the demonstration and assessment of additionality; Version 7.0	**Justification in the PSF**	**Project verifier Assessment**
Paragraph 9 states that: The use of the “Tool for the demonstration and assessment of additionality” is not mandatory for project participants when proposing new methodologies. Project participants may propose alternative methods to demonstrate additionality for	Since the applied methodology is not a new methodology, the project proponent has applied this tool for the demonstration of additionality in compliance with the tool. Hence, this tool is applicable.	The project activity applies an approved GCC methodology i.e. GCCM001 “Methodology for Renewable Energy Generation Projects Supplying Electricity to Grid or Captive Consumers”, version 3.0 /B02/ and no new

	consideration by the Executive Board. They may also submit revisions to approved methodologies using the additionality tool.		methodology is proposed. Hence this condition is applicable to the project activity.
	Paragraph 10 states that: Once the additionally tool is included in an approved methodology, its application by project participants using this methodology is mandatory.	In line with the methodology requirement, Project developer has applied this tool for the demonstration of additionality assessment. Hence, this tool is applicable	The said tool is included in the applied methodology GCCM001, version 3.0. Hence, this condition is found to be met.
	Tool 07: Tool to calculate the emission factor for an electricity system; Version 7.0	**Justification in the PSF**	**Project verifier Assessment**
	Paragraph 3 states that: This tool may be applied to estimate the OM, BM and/or CM when calculating baseline emissions for a project activity that substitutes grid electricity that is where a project activity supplies electricity to a grid or a project activity that results in savings of electricity that would have been provided by the grid (e.g., demand-side energy efficiency projects).	This condition is applicable. OM, BM and CM are estimated using the Tool under section B.6.1 for calculating baseline emissions.	The project activity is a Greenfield project, which involves the installation of a new grid- connected renewable power generation facility (i.e. 226.8 MW Wind power project). The project activity involves electricity generation by harnessing wind energy which is then supplied to the Indian Grid. In the absence of this project activity, same amount of electricity would have been generated by the operation of existing/proposed grid connected power plants, predominantly fossil fuel based. Hence this condition is applicable to the project activity.
	Paragraph 4 states that: Under this tool, the emission factor for the project	The project activity is a grid Connected wind Power project.	The project activity has chosen the option to calculate the emission factor for grid power

		electricity system can be calculated either for grid power plants only or, as an option, can include off-grid power plants. In the latter case, two sub-options under the step 2 of the tool are available to the project participants, i.e. option IIa and option IIb. If option IIa is chosen, the conditions specified in "Appendix 1: Procedures related to off-grid power generation" should be met. Namely, the total capacity of off-grid power plants (in MW) should be at least 10 per cent of the total capacity of grid power plants in the electricity system; or the total electricity generation by off-grid power plants (in MWh) should be at least 10 per cent of the total electricity generation by grid power plants in the electricity system; and that factors which negatively affect the reliability and stability of the grid are primarily due to constraints in generation and not to other aspects such as transmission capacity.	Estimation of OM & BM has been prepared and published by the Central Electricity Authority (CEA), Government of India and accordingly the same has been used. The latest CO_2 Baseline Database for the Indian Power Sector, Version 17, October 2021, published by Central Electricity Authority (CEA), Government of India has been used for the calculation of emission factor. The above CO Baseline Database follows the "Tool to calculate the emission factor for an electricity system" Version 07.0,	plants only by referring to the data published by CEA /17/. This is found to be acceptable by the project verification team. The point has been assessed in detail under section D.3.6 of the report.
		Paragraph 5 states that: In case of CDM projects the tool is not applicable if the project electricity system is located partially or totally in an Annex I country.	No portion of the Project Electricity system (i.e. Indian Grid) is in an Annex I country	The project activity is situated in India, which is not Annex I country, hence the condition is not applicable.
		Paragraph 6 states that: Under this tool, the value applied to the CO_2 emission factor of biofuels is zero.	No biofuels are used	The project activity is a Greenfield project, which involves the installation of a new grid- connected renewable power generation facility (i.e. 226.8 MW Wind power project) and does not involve biofuels. The same was confirmed from power purchase agreement /6/ and site visit /28/.

			Hence the condition is not applicable.
	TOOL 27: Investment analysis; Version 11.0	**Justification in the PSF**	**Project verifier Assessment**
	Paragraph 2 states that This methodological tool is applicable to project activities that apply the methodological tool "Tool for the demonstration and assessment of additionality", the methodological tool "Combined tool to identify the baseline scenario and demonstrate additionality", the guidelines "Non-binding best practice examples to demonstrate additionality for SSC project activities", or baseline and monitoring methodologies that use the investment analysis for the demonstration of additionality and/or the identification of the baseline scenario.	Project activity applies "Tool for the demonstration and assessment of additionality". Hence, this tool is applicable.	The project activity utilises the methodological tool "Tool 01: Tool for the demonstration and assessment of additionality", version 07 /B04/. Hence this condition is applicable to the project activity and found to be met.
	Paragraph 3 states that: In case the applied approved baseline and monitoring methodology contains requirements for the investment analysis that are different from those described in this methodological tool, the requirements contained in the methodology shall prevail.	Not applicable The applied approved baseline and monitoring methodology does not contain requirements for the investment analysis that are different from those described in this methodological tool. Hence, not applicable	The applied methodology, GCCM001 version 3.0 does not contain requirements for investment analysis which are different from that specified in the tool. Hence the condition is not applicable.
	TOOL 24: Common Practice; Version 3.1	**Justification in the PSF**	**Project verifier Assessment**
	Paragraph 3 states that: This methodological tool is applicable to project activities that apply the methodological tool "Tool for the demonstration and assessment of additionality",	Project activity applies "Tool for the demonstration and assessment of additionality". Hence, this tool is applicable.	The project activity utilises the methodological tool "Tool 01: Tool for the demonstration and assessment of additionality", version 07.

	the methodological tool "Combined tool to identify the baseline scenario and demonstrate additionality", or baseline and monitoring methodologies that use the common practice test for the demonstration of additionality.		Hence this condition is applicable to the project activity and found to be met.
	Paragraph 4 states that: In case the applied approved baseline and monitoring methodology defines approaches for the conduction of the common practice test that are different from those described in this methodological tool, the requirements contained in the methodology shall prevail.	Not applicable The applied approved baseline and monitoring methodology does not define any different approaches for the conducting of common practice test from those described in this methodological tool	The applied methodology, GCCM001 version 3.0 does not contain approaches for conducting common practice test which are different from that specified in the tool. Hence the condition is not applicable.

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

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

D.3.3 Project boundary, sources and GHGs

Means of Project Verification	DR, I
Findings	No findings pertaining to this section
Conclusion	As per §12 of the applied methodology GCCM001, version 3.0 /B-02/, the project boundary is stated as "The spatial extent of the project boundary includes the project power plant, BESS (where deployed) and all power plants connected physically to the electricity system that the GCC project power plant or distributed type power generation devices are connected to". Section B.3 of the PSF /01/ clearly depicts the project boundary along with a pictorial representation. The verification team conducted desk review of the implemented project to confirm the appropriateness of the project boundary identified and the same was found to be in conformity with the applied methodology. Furthermore, the physical boundary of the project activity identified by the project owner has been cross-verified during site visit /7/ and duly verified from the commissioning certificates for WEGs /5/ and power purchase agreement /6/. The same was found to be appropriate and acceptable.

	The verification team also confirmed that all GHG sources required by the methodology have been included within the project boundary. It was assessed that no emission sources related to project activity will cause any deviation from the applicability of the methodology or accuracy of the emission reductions. The verification team therefore confirms that the identified boundary and the selected emissions sources are justified for the project activity.

D.3.4 Baseline scenario

Means of Project Verification	DR, I
Findings	CAR 05 was raised and closed successfully. Please refer to Appendix 4 for further details.
Conclusion	As per §13 of the applied methodology GCCM001, version 3.0/B02/, the baseline scenario is the electricity delivered to the grid by the project activity that otherwise would have been generated by the operation of grid-connected power plants and by the addition of new generation sources into the grid. The Project activity involves generation of electricity by harnessing wind energy and selling it to the Indian grid. The same was confirmed through the power purchase agreement /6/ and commissioning report /5/. In the absence of this project activity, same amount of electricity would have been generated by the operation of existing/proposed grid connected power plants, predominantly fossil fuel-based. The verification team confirms that all assumptions and data used by the project participants are listed in the PSF, including their references and sources. All relevant national and/or sectoral policies and circumstances are considered and listed in the PSF /1/. Furthermore, the verification team also concludes that the identified baseline scenario reasonably represents what would occur in the absence of the project activity. The baseline scenario in the PSF/1/ is reported as the supply of electricity to grid and thereby displacement of electricity from the electricity distribution system connected to the Indian Grid. The baseline scenario applied in the PSF was compared with the requirements of the baseline described in the applied methodology and found to be consistent. Therefore, the verification team also concludes that the identified baseline scenario reasonably represents what would occur in the absence of the project activity and is found to be acceptable.

D.3.5 Demonstration of additionality

Means of Project Verification	DR, I
Findings	CL 06 and CAR 06 were raised and closed successfully. Please refer Appendix 4 for further details.
Conclusion	Project Owner has described the Demonstration of additionality according to the GCC Project Standard Version 03.1 and the applied methodology GCCM001, version 3.1 and relevant methodological tools. In section B.5 of the PSF /1/, two components are applied for the demonstration of additionality: - A Legal Requirement Test

	- Additionality Test Legal Requirement: The project activity is a Type A project and requires undergoing a Legal Requirement Test. The relevant national acts and regulations pertaining to generation of energy in the host country i.e., India are Electricity Act 2003 /B09/, National Electricity Policy 2005 /B09/, National Tariff Policy 2006 /19/, Integrated Energy Policy 2006 /B11/, National Action Plan on Climate Change (NAPCC) 2008 /B12/ verified by the assessment team. It was confirmed that there are no enforced laws, statutes, regulations, court orders, environmental-mitigation agreements, permitting conditions or other legally binding mandates requiring its implementation, or requiring the implementation of a similar technology/measure that would achieve equivalent levels of GHG emission reductions. The assessment team assessed the relevant regulations of the host county to confirm the requirements and also confirmed based on the local expertise by the verification team the project is not implemented to meet any legal requirement. The project activity is therefore voluntary in nature and hence is additional as per paragraph 46 of GCC Project Standard V3.1 /B01/ and passes the legal requirement test. 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 GCCM001 Version 3.0, additionality of the project activity is demonstrated and assessed using the latest version of Tool 01: Tool for the demonstration and assessment of additionality" Version 7.0 The PO has adopted the stepwise approach for demonstrating and assessing the additionality of the project activity as follows: ***Step 0: Demonstration whether the proposed project activity is the first-of-its-kind*** The project activity is a large-scale wind power project in India. This is not the first such project to be installed in the country and therefore project activity does not meet this criterion. ***Step 1: Identification of alternatives to the project activity consistent with current laws and regulations*** ***Sub-step 1a: Define alternatives to the project activity*** Alternative 1: The proposed project activity not undertaken as a GCC project activity. Alternative 2: Continuation of the present situation, i.e., the power generated from the project activity will be fed into India National Grid. ***Sub-step 1b: Consistency with mandatory laws and regulations*** Both the alternatives are consistent with the laws and regulations of India. The environmental regulations, legislations and policy guidelines in respect to the project activity are governed by various regulatory agencies. The principal environmental regulatory agency in India is Ministry of Environment, Forest and Climate Change (MoEF &CC), Delhi supported by Central Pollution Control Board (CPCB).

	The Wind Power Projects are not covered under the ambit of EIA Notification, 2006. Hence, it does not require preparation of Environmental Impact Assessment Report and pursuing Environmental Clearance from Ministry of Environment, Forest and Climate Change (MoEF & CC). (Annexure-II MOEF&CC, OM on J-11013/41/2006-IA. II (I) dated 7th July 2017) /B22/ Further, MoEF & CC has included Wind Power Projects under "White category" for Consent to Establish/Operate. Newly introduced White category contains 36 industrial sectors which are practically non-polluting. There shall be no necessity of obtaining the Consent to Establish/Operate'' for White category of industries. In accordance with the requirement of the Modified directions under section 18(1)(b) of the Water (P&PC) Act, 1974 and the Air (P & PC) Act, 1981 regarding harmonization of classification of industrial sectors under red/ orange/ green/ white categories by the CPCB /24/ was checked and found to be acceptable. ***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 "Investment analysis" (Version 11.0). GSC for this project was conducted before the tool V 12.0 came into existence, So version 11 is used. The start date of project activity is 28/03/2017 which is the date of commissioning of first lot of 90 WEGs. Prior to this, PO had signed a purchase order agreement with Suzlon Energy Limited for supply of turbine tower for 226.8 MW Project at Amidyala site /9/. This was a key decision stage and also the investment decision date for the project proponent to start the project implementation despite inherent financial barriers. The additionality has been established using the data available at the time of investment decision which are mainly PPA, CERC RE tariff order 2016 and loan agreement /25/. ***Sub-step 2a: Determine appropriate analysis method*** Since project activity generates revenue, Option III - Benchmark Analysis has been chosen to carry out investment analysis. ***Sub-step 2b: Option III. Apply benchmark analysis*** Since the project is funded through equity and debt funds, Post Tax Equity IRR has been considered an appropriate financial indicator which will be tested against an appropriate benchmark cost of equity. These indicators are industry accepted indicators and are commonly used for financial analysis of similar kinds of projects. In line with para 16 of investment analysis, as the investment analysis is carried out in nominal terms and the available IRR benchmarks are in real terms, therefore, project owner has converted the real term values of benchmarks to nominal values by adding the inflation rate. As per para 19 of investment analysis, the cost of equity is determined by selecting the values provided in the Appendix, i.e., Default values for cost of equity (expected return on equity) is presented below: The Required return on equity (benchmark) was computed in the following means: Nominal Benchmark = {(1+Real Benchmark) * (1+Inflation rate)} – 1 Where: - Default value for Real Benchmark = 10.55%, as per TOOL27, version 11.0, which is the latest version available at the time of preparation of PSF

- Inflation Rate forecast for by Reserve Bank of India (RBI) i.e., Central Bank of India.

TOOL27, version 11.0 specifies default value of expected return on equity in real terms for Energy Industries (Group 1) in India = 10.55%

As per RBI report "Survey of Professional forecasters" dated 09 August 2016, the latest report available at the time of decision making, the 10-year mean WPI inflation forecast projected was 3.9%.

Therefore, Benchmark is calculated as {(1+10.55%) x (1+3.9%)} -1 = 14.86%

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

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

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

Parameter	Value	Project verifier assessment
Capacity	226.8 MW	The project rated capacity i.e. 226.8 MW (108*2.1 MW) is based on the PPA /5/, and found to be consistent and thus acceptable. Installed capacity proposed at the time of decision making (i.e. internal management decision) and post decision making (actual implementation) is same.
PLF	25.00%	Value is based on CERC RE tariff order 2016 /21/. To further cross-check the robustness of the PLF, validation team has cross-checked the actual generation of the WEGs of the project activity to ascertain the conformity of the estimated PLF to the actual and observed that the generation yielded a PLF of 22.74% /26/.
Auxiliary consumption	0.00%	Value is based on CERC RE tariff order 2016 which has considered auxiliary

			consumption of 0% and hence the same is acceptable. The same is found to be reasonable and hence acceptable.
	Annual generation	496,692 MWh	The value is calculated as: Capacity * PLF * 8760 = 226.8 MW * 25% * 8760 h = 496,692 MWh. The input values used in calculation were available at the time of investment decision making. The actual PLF since the start of operation of the project activity is 21.89% /26/ and therefore the annual average generation value comes to 434,904 MWh which is less than the input value used for IRR analysis.
	Revenue & Expenses		
	Power tariff	4.72 INR/kWh	Value is based on CERC RE tariff order 2016 which was available at the time of investment decision making date and is deemed acceptable to the project verification team
	Annual O & M cost	293.16 INR million	Value is based on CERC RE tariff order 2016 /21/ and found to be consistent and thus acceptable.
	Escalation in O&M expenses p.a.	5.72%	Value is based on CERC RE tariff order 2016 /21/.
	Project cost and financing structure		
	Project cost	14,057.22 INR million	The value is based on the CERC RE Tariff order 2016 /21/. According to the said order, the capital cost norm for FY 2016-17 is INR 619.807 Lakh/MW for Wind Power Projects. The project cost for IRR analysis is calculated as 61.9807 INR million * 226.8MW = 14,057.22 INR Million. Actual project cost incurred for the project is INR 16,673.42 million against INR 14,057.22 million considered for financial analysis which is conservative.

	Loan Amount	9,840.06 INR million	The value is based on the CERC RE Tariff order 2016 /21/. According to the said order, the computations of interest on loan carried out for determination of tariff in respect of the RE projects treating the value base of loan as 70% of the capital cost and the weighted average of base rate prevalent during the first six months of the previous year (i.e. 9.76%) plus 300 basis points (equivalent to interest rate of 12.76%). Therefore, the loan amount considered for IRR calculations is 70% of the project cost which is deemed acceptable to the project verification team. According to the loan sanction letter /25/, the loan amount is 85.82% of the project cost
	Equity value	4,217.17 INR million	The value is based on the CERC RE Tariff order 2016 /21/. The value is equivalent to 30% of the total project cost which is deemed acceptable to the project verification team. According to the loan sanction letter /25/, the equity amount is 14.18% of the project cost and will not make the project nonadditional.
	Interest rate on loan	12.76%	The value is based on the CERC RE Tariff order 2016 /21/. According to the said order, the computations of interest on loan carried out for determination of tariff in respect of the RE projects treating the value base of loan as 70% of the capital cost and the weighted average of Base rate prevalent during the first six months of the previous year (i.e. 9.76%) plus 300 basis points (equivalent to interest rate of 12.76%). This is deemed acceptable to the project verification team. According to the loan sanction letter /25/, the

			applicable interest rate is 10.75% to 12.90%.
	Salvage Value (%)	10.00	Salvage value is considered as 10% of the total project cost (excluding cost of land lease, erection and commissioning charges as well as transportation charges) as per the CERC tariff order dated 30/03/2016 /21/. These have been added back to the cash flow. Land cost is not considered in IRR calculations which is deemed acceptable to the project verification team. PO considered 10% of cost of plant and machinery as residual (salvage) value for the project activity conservatively). This is further validated as per the accounting practises and same has been also cross checked from Schedule II of the Companies Act 2013 /B23/ which allows 95% of original cost to be depreciated implying a consideration of 5% as salvage value as a standard accounting practice. Thus, the consideration by the PO of 10% salvage value is conservative and hence appropriate for the project activity.
	IT Depreciation (SLM)	7.69%	As Per Income Tax, Depreciation rates for power generating units. http://www.incometaxindia.gov.in/charts%20%20tables/depreciation%20rates.htm The verification team found that the value is acceptable in accordance with the accounting principles of the host country.
	Income tax rate (%)	30.00%	Values are based on tax rates notified by the Government of India for the said FY 2016-2017 (year in which decision was taken). The values are
	MAT (%)	18.50%	
	Service Tax (%)	15.00%	
	Surcharge (%)	12.00%	
	Education cess (%)	3.00%	

		verified from the following links: https://taxguru.in/income-tax/income-tax-rate-chart-slabs-for-ay-2017-18-fy-2016-17.html https://taxguru.in/service-tax/service-tax-rate-increased-1236-14-subsuming-ec-shec-effective-01062015.html

Post tax Equity IRR i.e., 9.20% is less than Cost of Equity i.e., 14.86% and therefore renders the project activity financially non-feasible.

Sub-step 2d: Sensitivity analysis

As per Tool 27, version 11, variables, including the initial investment cost, that constitute more than 20% of either total project costs or total project revenues should be subjected to reasonable variation. The Guidance on Assessment of Investment Analysis requires the robustness of the conclusion arrived at to be proved through a sensitivity analysis by varying the critical assumptions to a reasonable variation (± 10%). The project developer has identified PLF, project cost and electricity tariff as critical assumptions. The sensitivity analysis reveals that even under more favourable conditions, the equity IRR would not cross the benchmark return as given in the following table:

Parameter	-10%	0	+10%
PLF	6.77%	9.20%	11.66%
Project Cost	11.38%	9.20%	7.48%
Tariff Rate	6.77%	9.20%	11.66%

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

- PLF goes up by 19.25%
- Project cost goes down by 19.20%
- Tariff increases by 19.25%

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

PLF: Generation taken into consideration is equal to CERC recommended PLF. However, as per actual generation since COD, the PLF works out to only 21.89%. Hence, to get a PLF 29.81% (i.e. 19.25% higher than the estimated value) on a sustained basis is highly hypothetical and unrealistic.

Project cost: The project cost has to come down by 19.20% for the financial

	parameter to breach the benchmark. This is not plausible as the project is already implemented at a project cost of INR 16,673.42 /27/ million against base investment of INR 14,057.22 million /21/. Tariff: The tariff has to go up by 19.25% for the financial indicator to breach the benchmark. The verification team noted that the actual tariff realized by the project is INR 4.84 /kWh and at this tariff the IRR cannot breach the benchmark. In conclusion, the post-tax equity IRR will not reach the benchmark of 14.86% within the reasonable fluctuation range of +/-10% of the key financial parameters. The project verification team has cross-checked all the input values and calculations which are found to be correct and in accordance with Tool 27, version 11. ***Step 3: Barrier analysis*** PO has not applied barrier analysis. ***Step 4: Common practice analysis*** Common practice analysis for the project was conducted using CDM Tool 24, version 3.1 /B06/ ***Sub-step 4a: The proposed project activity(ies) applies measure(s) that are listed in the definitions section above*** The project is a wind power generation project and adopts type (b) measure listed in the Methodological tool am-tool-24-v03.1 Common practice. The applicable geographical area is state of Andhra Pradesh of India. The state of Andhra Pradesh is chosen as the applicable geographical area as against the rest of the host country as the policy/tariff applicable for the renewable power projects is regulated by respective State Electricity Regulatory Commissions (SERCs) in accordance with the generic policy framed by the Central Electricity Regulatory Commission (CERC) and they differ from state to state. As the project activity is located in the state of Andhra Pradesh, the same is considered as Geographical area for the project activity. The PPA /6/ signed by the PO was also cross checked to confirm the same. Based on the above, the verification team confirms the appropriateness of selected geographical area for common practice analysis. ***Sub-step 4a-1: calculate applicable capacity or output range as +/-50% of the total design capacity or output of the proposed project activity.*** The applicable capacity calculated as +/-50% of total design capacity of proposed project activity was 113.4 MW to 340.2 MW, which was found to be in line with Tool 24. ***Sub-step 4a-2: identify similar projects (both CDM and non-CDM) which fulfil all of the following conditions:*** **(a) The projects are located in the applicable geographical area** These fall in the applicable geographical location i.e., state of Andhra Pradesh in India. **(b) The projects apply the same measure as the proposed project activity** These apply the same measure i.e., wind energy-based power generation. **(c) The projects use the same energy source/fuel and feedstock as the**

proposed project activity, if a technology switch measure is implemented by the proposed project activity

These use the same source of input energy i.e., wind.

(d) The plants in which the projects are implemented produce goods or services with comparable quality, properties and applications areas (e.g. clinker) as the proposed project plant

These produce the same goods/services i.e., electricity supplied to the connected grid.

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

The capacity of these projects is in the range as defined in Step 1 i.e., 113.4 MW – 340.2 MW.

(f) The projects started commercial operation before the project design document (CDM-PDD) is published for global stakeholder consultation or before the start date of proposed project activity, whichever is earlier for the proposed project activity.

The projects started commercial operations before the start date of proposed project activity i.e., 28/03/2017 (date of commissioning of first lot of 90 WEGs for the project activity)

There are no similar projects which satisfy all of the above conditions.

Sub-step 4a-3: within the projects identified in Step 2, identify those that are neither registered CDM project activities, project activities submitted for registration, nor project activities undergoing validation. Note their number N_{all}.

As there are no similar projects that satisfy the aforementioned conditions in Sub Step 4a-2, therefore $N_{all} = 0$.

Sub-step 4a-4: within similar projects identified in Step 3, identify those that apply technologies that are different to the technology applied in the proposed project activity. Note their number N_{diff}.

As there are no similar projects that satisfy the aforementioned conditions in Sub Step 4a-2, therefore $N_{diff} = 0$.

Sub-step 4a-5: calculate factor $F=1-N_{diff}/N_{all}$ representing the share of similar projects (penetration rate of the measure/technology) using a measure/technology similar to the measure/technology used in the proposed project activity that deliver the same output or capacity as the proposed project activity.

The factor of the proposed project activity is calculated as follows:

$F = 1 – N_{diff}/N_{all} = 1 – (0/0)$ = undefined
$N_{all} – N_{diff} = 0-0=0$

As per applied tool, the proposed project activity is a “common practice” within a sector in the applicable geographical area if the factor F is greater than 0.2 and $N_{all} - N_{diff}$ is greater than 3.

	For the proposed project, F is undefined, but N_{all} -N_{diff} is not greater than 3, therefore, the project activity is not a common practice in the state of Andhra Pradesh. The project verification team therefore concludes that as the project activity is not financially feasible and not a common practice, the project is additional.

D.3.6 Estimation of emission reductions or net anthropogenic removal

Means of Project Verification	DR, I
Findings	CL 02 and CL 03 were raised and closed successfully. Please refer to Appendix 4 for further details.
Conclusion	The verification team confirms that the equations and parameters used to calculate GHG emission reductions or net anthropogenic removals in the sections B.6 of PSF /1/ are in accordance with applied methodology, GCCM001 version 3.0 /B02/. The baseline emissions are calculated using the formula: $BEy = EG_{PJ,y} \times EF_{grid,y}$ Where: BEy = Baseline emissions in year *y* (t CO_2) $EG_{PJ,y}$ = Quantity of net electricity generation that is produced and fed into the grid as a result of the implementation of the CDM project activity in year *y* (MWh/yr.) $EF_{grid,y}$ = Combined margin CO_2 emission factor for grid connected power generation in year *y* calculated using the latest version of "TOOL07: Tool to calculate the emission factor for an electricity system" (t CO_2/MWh) The formula has been correctly applied as per paragraph 24 of the applied methodology according to which "baseline emissions include only CO_2 emissions from electricity generation in power plants that are displaced due to the project activity". As per the PSF the estimated net electricity generation from the project activity ($EG_{PJ,y}$) is estimated to be 496,692 MWh/year which is derived from the Joint Monthly Reading Reports /26/. The same have been duly verified and the project verification team confirms that the actual generation from the project activity tallies with the estimation in the PSF as well as the ER calculation sheet /2/ and hence is acceptable. The project activity has applied the "Tool to calculate the emission factor for an electricity system" version 7.0 for the calculation of CO_2 emission factor of the grid. The assessment of the step wise approach for the calculation of the parameter $EF_{grid,y}$ is detailed below:

Steps for Calculation of combined grid emission factor as per TOOL07: "Tool to calculate the emission factor for an electricity system" version 07	**Assessment**
Step 1: Identify the relevant electricity systems	In accordance with paragraph 10(e) of the applied tool, the project activity identifies the Indian Grid as the relevant electricity system.

		In India, all regional grids have been integrated as a single Indian Grid covering all the states in December 2013 by the Central Electricity Authority (CEA), Government of India. Therefore, in accordance with paragraph 17(a) of the applied tool the delineation of the project electricity system and connected electricity systems published by the DNA of the host country i.e. CO_2 Baseline Database for the Indian Power Sector, Version 17, October 2021 published by Central Electricity Authority (CEA), Government of India is used. The same has been duly verified and found to be acceptable.
	Step 2: Choose whether to include off-grid power plants in the project electricity system (optional)	The project activity has chosen only grid power plants. The project verification team has reviewed the ER sheet /2/, the CEA published database and found the same to be acceptable.
	Step 3: Select a method to determine the operating margin (OM) **($EF_{grid,OMSimple,y}$)**	With reference to the options provided for the determination of OM under paragraph 38 of the Tool, the project activity has selected Simple OM emission factor calculation. The same is found acceptable as the options of Simple adjusted OM and Dispatch data analysis OM could not be utilized due to lack of availability of data. The aforementioned fact is also considered by the Central Electricity Authority in the user guide for CO_2 Baseline Database for the Indian Power Sector version 17.0, October 2021. Furthermore, the Average OM method also cannot be applied as low cost/must run resources (LCMR) constitute less than 50% of total grid generation for recent 5year data (2016-2017 to 2020-2021). The same has been verified against the CEA Baseline database //. Therefore, as the LCMR share for the recent 5 years is less than 50%, simple OM can be used The same is found to be in compliance with the applied tool and found to be acceptable.

		The parameter "Simple OM emission factor", is fixed ex-ante.
	Step 4: Calculate the operating margin emission factor according to the selected method	The Simple OM emission factor is calculated as a weighted average generation for the recent 3 years i.e. 2018-2019, 2019-2020, and 2020-2021, which is 0.9522 tCO_2/MWh. The values have been verified against the database used i.e. Central Electricity Authority in the user guide for CO_2 Baseline Database for the Indian Power Sector version 17.0, October 2021 and found to be accurate. The same is found to be in compliance with paragraph 42(a) of the applied tool and found to be acceptable.
	Step 5: Calculate the build margin (BM) emission factor **($EF_{grid,BM,y}$)**	The Build Margin emission factor is calculated based on the recent information available i.e. value for the year 2020-2021, which is 0.8653 tCO_2/MWh. The value has been verified against the database used i.e. Central Electricity Authority in the user guide for CO_2 Baseline Database for the Indian Power Sector version 17.0, October 2021 and found to be accurate. The same is found to be in compliance with paragraph 72(a) of the applied tool and found to be acceptable.
	Step 6: Calculate the combined margin (CM) emission factor	The combined margin emission factor is calculated by the Weighted average CM method and is based on the formula provided in paragraph 85 of the applied tool. The verification team has reviewed the calculation in the PSF /1/ as well as the ER calculation sheet /2/ and found the same to be transparent and accurate. The result of the emission factor calculation is therefore found to be acceptable.
	The combined margin emission factor ($EF_{grid,y}$) calculated on the basis of Tool 07 is 0.9305 tCO_2e/MWh. This complies with the requirement stated in paragraph 9 of GCC Clarification no. 3 (version 1.0) /B01-8/, which states that *"if the project owner applies options 8(c) to 8(e) above, the latest available emission factor shall not be older than 3 years, at the time of submission of the project documentation for starting Global Stakeholder Consultation (GSC)".*	

	Therefore, the baseline emission value is derived as 462,173 tCO_2e using the aforementioned formulae and figures and is found to be acceptable. Project emissions: As per paragraph 26 of the applied methodology "for most renewable energy project activities, project emissions are equal to zero." As wind energy is a GHG emission free source of energy for the project activity, project emissions are considered "Zero" for the project activity i.e. PEy = 0. The same is in accordance with the applied methodology as well as project design and hence is found to be acceptable. Leakage Emissions As per paragraph 29 of the applied methodology no leakage emissions are estimated for the project activity. Leakage emissions are therefore considered "Zero" for the project activity i.e. LEy = 0. The same is in accordance with the applied methodology as well as project design and hence is found to be acceptable. Emission reductions In accordance with paragraph 30 of the applied methodology, emission reductions are calculated as follows: $ERy = BEy - PEy - LEy$ Where: ERy = Emission reductions in year *y* (t CO_2) BEy = Baseline Emissions in year *y* (t CO_2) PEy = Project emissions in year *y* (t CO_2) LEy = Leakage emissions in year *y* (t CO_2) Therefore, the annual emission reduction value is derived as 462,173 tCO_2e using the aforementioned formulae and figures and is found to be acceptable. CCIPL verification team confirms that the baseline methodology and the applicable tool(s) have been applied correctly to calculate emission factor, project emissions, baseline emissions, leakage and emission reductions. Furthermore, all the data used in the PSF /1/ as well as the ER calculation sheet /2/ is quoted correctly including their source. The verification team therefore concludes that all the values used in the PSF are reasonable and the calculations are complete and accurate without any omissions. The same is found to be acceptable.

D.3.7 Monitoring plan

Means of Project Verification	DR, I
Findings	CL 02, CL 04, CL05 and CAR 07 were raised and closed successfully. Please refer to Appendix 4 for further details.
Conclusion	The monitoring plan described in the PSF is in compliance with the applied methodology "GCCM001" version 3.0 /B-02/. The monitoring plan is also found to be

in compliance with the requirements of GCC Environment and Social-Safeguards Standard version 3.0 and Project Sustainability Standard version 3.0.

The CCIPL project verification team has reviewed all the parameters in the monitoring plan against the requirements of the applied methodology and confirmed that no deviations relevant to the project activity have been found. The procedures have been reviewed through document review and interviews with the respective monitoring personnel.

The project verification team can hence confirm that the proposed monitoring plan is feasible within the project design. Therefore, the project owner is able to implement the monitoring plan and the achieve emission reductions that can be reported ex-post and verified.

Data and parameters fixed ex-ante:

Ex-ante parameters provided under section B.6.2 of the PSF /1/ are found to be appropriate and in line with the applied methodology GCCM001 (version 3.0) /B02/. Ex-ante parameters of the project activity would be as follows:

Parameter	Verified Value	Assessment
Operating margin CO_2 emission factor for the project electricity system in year y **$EF_{grid,OM,y}$**	0.9522 tCO_2 /MWh	The values are based on latest CO_2 Baseline Database for the Indian Power Sector User Guide, Version 17.0, October 2021 published by Central Electricity Authority (CEA), Government of India. For parameter **$EF_{grid,OM,y}$**, as per paragraph 42(a) of the "tool to calculate the emission factor for an electricity system" version 7.0, 3-year generation-weighted average, based on the most recent data available at the time of submission of the PSF has been used and found to be appropriate. For parameter **$EF_{grid,BM,y}$**, as per paragraph 72(a) of the "tool to calculate the emission factor for an electricity system" version 7.0, the most recent data available at the time of submission of the PSF has been used and found to be appropriate. The documentation source has been duly verified to confirm the values.
Build margin CO_2 emission factor for the project electricity system in year y **$EF_{grid,BM,y}$**	0.8653 tCO_2 /MWh	

		Please also refer section D.3.6
Combined margin CO_2 emission factor for the project electricity system in year y **$EF_{grid,y}$**	0.9305 tCO_2 /MWh	In accordance with paragraph 85 of "tool to calculate the emission factor for an electricity system" version 7.0, the parameter **$EF_{grid,y}$** is calculated as the weighted average of the operating margin (0.75) & build margin (0.25) values, sourced from Baseline CO_2. The PSF /1/ as well as Emission Reduction calculation excel sheet /2/ have been duly verified to confirm the calculation. The derived value is found to be appropriate.

Data and parameters to be monitored ex-post:

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

Sr. No.	Parameter	Assessment
1.	**$EG_{PJ,Y}$** Quantity of net electricity generation supplied by the project plant/unit to the grid in year y *(Replacing fossil fuels with renewable sources of energy and SDG 7)*	The electricity generated by the project activity is supplied to the Indian grid. The net electricity generated is based on the difference between export and import. The amount of electricity exported by the project activity is continuously monitored by a bi-directional energy meter (main meter and check meter) of accuracy class 0.2s which are located at the substation. The serial numbers mentioned in the PSF are in accordance with the onsite observation /28/. The calibration of the meters has been carried out once a year by the state electricity officials as per provision in the Power Purchase Agreement for each project activity /6/ which is acceptable to the verification team. The same has been confirmed during the onsite visit /28/ and by checking the calibration certificates /14/. The verification team also confirmed that the metering is performed as per the single line diagram /13/ checked during the onsite visit.

			The monitoring parameter is recorded on a monthly basis. The Joint Meter Readings (JMR) taken every month from the meter, in the presence of authorized official from state electricity board, gives the net value of electricity supplied by the project activity to the grid. The monthly value of metered energy is the basis for PO to raise monthly invoices /26/. Therefore, Net electricity supplied to the grid by the project activity will be cross checked with the JMR and monthly invoices raised /26/.
	2.	Emission Reductions *(SDG 13)*	The project activity generates and supplies renewable wind sourced based electricity to the grid, where it replaces fossil fuel source-based electricity. Emission reduction is calculated based on the net electricity generation from the project activity and grid emission factor. While the grid emission factor is fixed ex-ante, the net electricity generation is continuously monitored as stated above for the monitoring parameter $\mathbf{EG_{PJ,Y}}$ The calculation procedures for the reduction in CO_2 emissions are correctly defined in the PSF. The parameter is being monitored to assess contribution SDG goal 13 - Climate Change and also the positive environmental impact. Adequate details for monitoring/reporting/recording are defined in the PSF. The CO_2 emission reduction is validated from the ER calculation sheet /2/ and the value of estimated annual average emission reductions of 462,173 tCO_2e has been found appropriate.
	3.	Noise Pollution	Noise is primarily produced during the operation of WEGs due to mechanical and aerodynamic sources. The noise levels are monitored monthly using instrument which is calibrated. The verification team also confirmed that monitoring records /19/ are maintained at site. Furthermore, the project owner has established a grievance redressal mechanism as a part of monitoring mechanism, where stakeholder grievances with regards to noise will be appropriately addressed. The same was confirmed by the verification team during site visit as well as from the interviews of stakeholders and project owner /28/.

	4.	Solid Waste *(E-waste)*	The project activity mainly involves in generating solid waste (E-waste) which are primarily sourced from the spare of SCADA, system, transformer parts, HT panels, etc. The following waste would be recycled by authorized vendors. The verification team has assessed the following and could confirm from document review/19/ and on-site visit that the waste generation and recycling would be done on annual basis and by the Indian environmental laws.
	5.	Solid Waste *(Hazardous)*	Hazardous waste generated from this project activity would be transformer used oils, cotton waste, etc. The verification team has assessed the same by desk review and on-site interview and confirms that the hazardous wastes are disposed as per Central Pollution Control Board regulations. PO monitors the waste disposal annually.
	6.	Incidents/Accidents *(SDG 8)*	The number of major incidents/accidents will be monitored yearly. The project owner conducts occupational safety trainings, display of safety posters at site and follows company EHS policy /20/ strictly. The monitored value can be confirmed from the EHS records maintained on site. This was confirmed during interviews conducted on site /28/ and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team.
	7.	Protecting Species Diversity	Bird hits per month is monitored and recorded in register maintained at site. This was confirmed during interviews conducted on site /28/ and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team.
	8.	Employment – Long Term *(SDG 9)*	This parameter is monitored yearly based on the number of jobs created by the project owner on a long-term basis. The project will provide employment to at least 15 persons which can be verified using the site register / employment records maintained. PO has provided the

		Employee Lists segregated into long term and short-term employments /20/. This was confirmed during interviews conducted on site /28/ and the monitoring practices followed by the project owner is appropriate in relation to the project activity and is acceptable to the assessment team.
9.	Employment – Short Term	This parameter is monitored yearly based on the number of jobs created by the project owner on a short-term basis. The project will at least provide employment to 10 persons yearly which can be verified using the site register / employment records maintained for project activity. PO has provided the Project Activity specific Employee Lists segregated into long term and short-term employments /20/. This was confirmed during interviews conducted on site /28/ and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team
10.	Skill Development Training *(SDG 4)*	The project owner will provide training for both existing employees and local youth and adults with relevant skills. The project will train at least 5 persons throughout the crediting period which can be verified from the training attendance sheet. The means of monitoring was confirmed during interviews conducted on site /28/ and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team.
11,	Efficiency of health services *(SDG 3)*	The project owner will create basic health services, set up health camps and distribute medicines and vaccines to local people. The records for the same will be kept by the project owner and will be monitored once in three years. The means of monitoring was confirmed during interviews conducted on site /28/ and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team.

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

D.4. Start date, crediting period and duration

Means of Project Verification	DR, I
Findings	CL 07 was raised and closed successfully. Please refer to Appendix 4 for further details.
Conclusion	The start date of the project is 28/03/2017, which is the date of commissioning of the first lot of WEGs installed for the project activity i.e. 90 WEGs corresponding to 189 MW (90*2.1MW). 5 WEGs (10.5 MW) were commissioned on 28/06/2017 and the remaining 13 WEGs (27.3 MW) were commissioned on 31/07/2017. The same has been duly verified against the commissioning report /5/ and found to be acceptable by the verification team. Crediting period has been chosen as fixed 10 years from 31/07/2017 to 30/07/2027. The start date of the crediting period is stated as 31/07/2017, which is appropriate as per §40(b) of the Project Standard version 03.1 /B01/. Project owner has considered the expected lifetime of the project activity as 25 years. The same has been verified against the technical specification /10/ of the WEGs installed and confirmed on the basis of sectoral expertise. The project verification team therefore concludes that the start date, crediting period type and duration are in conformance with the requirements of §38, §39 and §40 of GCC Project Standard, version 03.1 /B01-1/.

D.5. Environmental impacts

Means of Project Verification	DR, I
Findings	CL 08 was raised and closed successfully. Please refer to Appendix 4 for further details.
Conclusion	The project activity refers to the guidelines on Environmental Impact Assessment published by Ministry of Environment, Forests and Climate Change (MoEF&CC), Government of India (GOI) under Environmental Impact Assessment notification 14/09/2006 which was further amended on 14/07/2018 /8/. The said guidelines categorise project activities that require Environmental Impact Assessment. Wind based power projects fall in the white category of industries as per MoEF&CC, and hence are exempted from conducting and Environmental Impact Assessment. Based on the above referenced documents, the verification team concludes that as per host country legislation, environmental impacts due to wind power plants are not considered significant and hence Environmental Impact Assessment is not mandated.

D.6. Local stakeholder consultation

Means of Project	DR, I

Verification	
Findings	CAR 08 was raised and closed successfully. Please refer to Appendix 4 for further details.
Conclusion	The local stakeholder consultation was conducted for the project activity on 02/02/2022 at the project activity site as per GCC requirements. The verification team confirms that the local stakeholder consultation process was performed by the project owner before the submission of the project activity for global stakeholder consultation. The relevant local stakeholders were invited through phone calls and meeting notice displayed at 05/01/2022 /18/. The assessment team has reviewed the documentation in order to validate the inclusion of relevant stakeholders. The verification team confirms that the communication method used to invite the stakeholders is found to be appropriate. The summary of comments presented in the PSF has been verified with the documentation of the stakeholder consultation as well as onsite interviews with various stakeholders /18/ and has been found to be complete. No negative feedback was received. Therefore, the verification team concludes that the local stakeholder consultation process was adequately conducted by the project participant considering the ongoing pandemic to receive unbiased comments from the all the relevant stakeholders. The verification team confirms that the local stakeholder consultation process performed for the project activity fulfils the GCC requirements and all the LSC documents /18/ are verified and found acceptable.

D.7. Approval and Authorization- Host Country Clearance

Means of Project Verification	DR, I
Findings	FAR 01 has been raised in this context. Please refer to Appendix 4 for further details.
Conclusion	As per the GCC Clarification No. 1, the submission of Host Country Attestation on double counting is required by CORSIA labelled project after 31/12/2020. Therefore, for carbon credits issued during the period 31/07/2017 to 31/12/2020 the host country approval is not required. The verification team confirms that Host Country Attestation will be required and provided by the project owner during the first or subsequent verification when the issuance of carbon credit is considered beyond 31/12/2020.

D.8. Project Owner- Identification and communication

Means of Project Verification	DR, I
Findings	No findings were raised pertaining to this section
Conclusion	The information and contact details of the project owner have been appropriately incorporated in Appendix 1 of the PSF. The legal owner of the project is Skeiron Renewable Energy Amidyala Limited. The project verification team has also verified the company registration documents /4/, commissioning certificates /5/ as well as the power purchase agreement /6/ to ascertain the legal ownership of the project activity and found the same to be acceptable.

	The entity involved has chosen Skeiron Renewable Energy Amidyala Limited to act as the project owner for the project and same has been duly verified against the Letter of Authorization signed by the legal owner and accepted by the designated project owner /4/. The verification team further confirms that the information of the project owner is provided as per the template and the information regarding the project owners stated in the PSF /1/ and authorization letter /4/ were found to be consistent and acceptable. The same is also in accordance with paragraph 18 of GCC Clarification No. 1 version 1.3 /B01/.

D.9. Global stakeholder consultation

Means of Project Verification	DR, I
Findings	No findings pertaining to this section
Conclusion	The PSF was published for global stakeholder consultation from 23/11/2022 till 07/12/2022 (https://www.globalcarboncouncil.com/global-stakeholders-consultation/). During the above period no Global stakeholders' comments were received. The verification team therefore concludes that the process for global stakeholder consultation was conducted in accordance with the requirements of section 3.2.4 of the Verification Standard (version 3.1) /B01-2/. The PSF was made public for receiving stakeholder feedback and no comments were raised during the GSC process.

D.10. Environmental Safeguards (E+)

Means of Project Verification	DR, I
Findings	CL 09 was raised and closed successfully. Please refer to Appendix 4 for further details.
Conclusion	The Project owner has chosen to apply for the Environmental No-net-harm Label (E+). The assessment of the impact of the project activity on the environmental safeguards has been carried out in section E.1 of the PSF. No risks to the environment were identified due to the project implementation and operation. The following have been identified as positive impacts of the project activity: Environment – Air- CO_2 emissions: Use of wind renewable energy for electricity production Environment – Natural Resources– Replacing fossil fuels with renewable sources of energy. Furthermore, risks are identified with regards to noise pollution, E-waste and hazardous solid waste pollution, and protecting/ enhancing species diversity and the project owner has provided an appropriate mitigation plan for the same in section B.7.2 of the PSF. Appropriate monitoring plan has been put in place to monitor the parameters scored and risks identified due to implementation of the project activity. A detailed matrix, including project verification team assessment, has been included in appendix 5 of this report. The verification team confirms that the Environmental Safeguards scored by the project owner are in compliance with the GCC Project Environmental and Social

Safeguards standard version 3.0 /B01/ and is applicable to the Project activity and the monitoring procedure of each is given in section E.1 and B.7.1 of the PSF. Based on documentation review, onsite observations and interviews conducted onsite it can therefore be concluded that the Project Activity is not likely to cause any harm to the environment but would have a positive impact, hence, is eligible to achieve additional E+ certification.

Impact of Project Activity on Environmental Safeguards	Assessment
CO_2 emissions (EA03)	In absence of the project activity, the electricity generated from the project activity would be generated in the Indian Grid by power plants that are predominantly fossil-fuel based, thereby leading to CO_2 emissions. The generated electricity by the project activity is based on the renewable energy source, which causes no CO_2 emissions. The project will thus have a positive impact by reducing measurable amount of CO_2 emissions. The project is expected to reduce the CO_2 emission throughout the crediting period. As no negative environmental impacts are anticipated, the parameter is evaluated as harmless and scored a +1 by the project owner. This is accepted by the project verification team. This amount of emission reduction will be monitored as per monitoring plan in the PSF section B.7.1 and assessment of the same is provided section D.3.7 of the Project Verification Report.
Noise Pollution (EA09)	Noise is primarily produced during the operation of WEGs due to mechanical and aerodynamic sources. The project verification team has reviewed the prevalent legislation in this regard viz. The Noise Pollution (Regulation and Control) Rules, 2000 /B10/ which define the Ambient Air Quality Standards in respect of Noise category wise along with limits. As specified in the aforementioned document, the noise level should not exceed 75 dB in day time and 70 dB in the night time. (what is the project area classified as: industrial/commercial/residential zone) It is evident from the monitoring records /19/ maintained at site that the Noise levels are well below the limit defined by the law. The same was also confirmed by the verification team during site visit as well as from the interviews of stakeholders. Therefore, the impact of the said parameter is assessed as harmless. and scored a +1 by the project owner. This is

		accepted by the project verification team. The said parameter will be monitored as per monitoring plan in the PSF section B.7.1 and assessment of the same is provided section D.3.7 of the Project Verification Report.
	Solid waste Pollution from Hazardous wastes (EL02)	The project is expected to generate limited quantity of hazardous waste at the site during maintenance activities. The project owner has established a waste and hazardous materials management Plan as part of its Environmental Management Plan to guarantee a proper waste management and disposal to comply with Hazardous and Other Wastes (Management and Transboundary Movement) Amendment Rules, 2016 /B20/. This is accepted by the project verification team. The same is confirmed during the onsite assessment /19/ and accepted by the verification team. The impact of the said parameter is assessed as harmless and scored a +1 by the project owner. This is accepted by the project verification team. The project owner has also provided a mitigation plan to reduce the risk. The said parameter will be monitored as per monitoring plan in the PSF section B.7.1 and assessment of the same is provided section D.3.7 of the Project Verification Report.
	Solid waste Pollution from E-wastes (EL04)	The e-waste generated by the Project activity viz. Spares of SCADA system, inverters and other electrical and electronic parts involved in the project or post their useful life will be disposed as per prevailing laws and regulations i.e. E-Waste (Management) Rules, 2016 /B21/. Monitoring plan is provided in section B.7.1 of the PSF to ensure the compliance with the regulations in place. The same will be monitored throughout the crediting period by the project owner by means of records of e-waste re-used/recycled/refurbished or disposal from the project activity. The same was confirmed during the onsite assessment /28/ and accepted by the verification team. The monitoring plan provided is provided in section B.7.1 is appropriate assessment of the same is provided section D.3.7 of the Project Verification Report.
	Protecting/ enhancing species diversity (ENR03)	Windmills have potential to harm birds as they may be in bird's path. Flickering action diverts the birds' path and provision of bird guards will protect birds. Bird hits per month is monitored and recorded in register maintained at site. Therefore, the impact of the said parameter is assessed as harmless. and scored a +1 by the project owner. This is

		accepted by the project verification team. The said parameter will be monitored as per monitoring plan in the PSF section B.7.1 and assessment of the same is provided section D.3.7 of the Project Verification Report.
	Replacing fossil fuels with renewable sources of energy (ENR07)	In absence of the project activity, the equivalent amount of electricity would be generated from the operation of grid-connected power plants, which is GHG intensive. The project activity generates and supplies renewable wind sourced based electricity to the grid, where it replaces fossil fuel source-based electricity, thus the project activity is unlikely to cause any harm and is assessed as harmless. As the project activity will have a positive impact by replacing fossil fuels with renewable sources of energy, the parameter is evaluated as harmless and scored a +1 by the project owner. This is accepted by the project verification team. This amount of emission reduction will be monitored as per monitoring plan in the PSF section B.7.1 and assessment of the same is provided section D.3.7 of the Project Verification Report.
	The verification team confirms that the project owner has conducted assessment and reporting of the potential aspects which are identified for each project type as per appendix 1 of the GCC Project Environmental and Social Safeguards standard version 3.0 /B01/ and is applicable to the Project activity and the monitoring procedure of each is given in section E.1, B.7.1, and B.7.2 of the PSF. Therefore, it can be concluded that the Project Activity is not likely to cause any harm to the environment and net score for the project comes out to be +6, hence, is eligible to achieve additional E+ certification. The GCC Verifier certifies that the Project Activity is not likely to cause any net harm to environment.	

D.11. Social Safeguards (S+)

Means of Project Verification	DR, I
Findings	CL 09 was raised and closed successfully. 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. No risks to the society were identified due to the project implementation and operation. The following have been identified as positive impacts of the project activity: Social – Jobs – Long-term jobs (> 1 year) created/ lost. New short-term jobs (< 1 year) created/ lost Social – Health & Safety – Reducing / increasing accidents / Incidents /fatality Efficiency of health services Furthermore, risks are identified regarding accidents/incidents during operational life of the project activity and project owner has provided appropriate mitigation plan for

the same in section B.7.2 of the PSF.

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

Impact of Project Activity on Social Safeguards	Assessment
Long-term jobs (> 1 year) created/ lost (SJ01)	The project activity will lead to long term employment generation during the operational phase. which can be verified from the employment records maintained on site for the project activity. The monitoring approach is discussed in section D.3.7 of this report. The aforementioned documents can be verified during issuance verification in accordance with the monitoring plan in the PSF section B.7.1. and E.2 The creation of permanent jobs is a positive impact created by the project activity and thus this impact is assessed as harmless. An appropriate monitoring plan has been put in place to monitor the parameter for the impact, hence the scoring of +1 has found acceptable by the team
Short-term jobs (< 1 year) created/ lost	The project activity has led to short term employment generation during the construction and the operational phase which can be verified from the employment records maintained on site for each project activity. The monitoring approach is discussed in section D.3.7 of this report. The aforementioned documents can be verified during issuance verification in accordance with the monitoring plan in the PSF section B.7.1. and E.2 The creation of temporary jobs is a positive impact created by the project activity and thus this impact is assessed as harmless. An appropriate monitoring plan has been put in place to monitor the parameter for the impact, hence the scoring of +1 has found acceptable by the team.
Specialized training / education to local personnel	As per the PSF /1/ and interview with the project owner /28/, the project owner would impart training to the local youth periodically so as to increase the skill set on operation and maintenance of project; occupational safety, first aid, accident reporting etc. The monitoring approach is discussed in section D.3.7 of this report The same could be verified from the training records /20/ and interviews with the employees /28/ to confirm the same during issuance verification in accordance with the monitoring plan in the PSF section B.7.1. and E.2 The parameter is a positive impact created by the project activity and thus this impact is assessed as harmless. An

		appropriate monitoring plan has been put in place to monitor the parameter for the impact, hence the scoring of +1 has found acceptable by the team.
	Reducing / increasing accidents/Incidents/fatality (SHS03)	As per the PSF /1-d/, records of major accidents/incidents in a year will be monitored through EHS records. The project owner shall provide the job-related Health and safety trainings to its employees on regular interval, and the number of accidents occurred can be verified at the time on emission reduction verification in accordance with the monitoring plan in the PSF section B.7.1. and E.2. The monitoring approach is discussed in section D.3.7 of this report. The impact created by the project is assessed as harmless. An appropriate monitoring plan has been put in place to monitor the parameter for the impact, hence the scoring of +1 has found acceptable by the team.
	Efficiency of health services (SHS07)	The project owner will organize medical camps including distribution of medicines and vaccines for the local people. The number of health camps conducted, vaccines distributed, and Medicine distributed will be monitored once in three years. The same could be verified during issuance verification in accordance with the monitoring plan in the PSF section B.7.1. and E.2 The parameter is a positive impact created by the project activity and thus this impact is assessed as harmless. An appropriate monitoring plan has been put in place to monitor the parameter for the impact, hence the scoring of +1 has found acceptable by the team.
	The verification team confirms that the project owner has conducted assessment and reporting of the potential aspects which are identified for each project type as per appendix 1 of the GCC Project Environmental and Social Safeguards standard version 3.0 /B01/ and is applicable to the Project activity and the monitoring procedure of each is given in section E.1, B.7.1, and B.7.2 of the PSF. Therefore, it can be concluded that the Project Activity is not likely to cause any harm to society and net score for the project comes out to be +5, hence, is eligible to achieve additional S+ certification. The GCC Verifier certifies that the Project Activity is not likely to cause any net harm to society.	

D.12. Sustainable development Goals (SDG+)

Means of Project Verification	DR, I
Findings	CL 10 was raised and closed successfully. Please refer to Appendix 4 for further details.
Conclusion	The project Activity demonstrates that it contributes to achieving the United Nations Sustainable Development Goals (SDGs). Of the 17 defined Goals, the project activity

has no adverse effect on any and is expected to contribute to 6 SDGs. Hence the Project owner has chosen to apply for the United Nations Sustainable Development Goals (SDG+ label). The detailed assessment of the impact of the project activity on each of the targeted SDG's has been carried out in section F of the PSF by the project owner and Annexure 7 of this report.

The 6 SDGs targeted for the SDG+ Label are:

The 6 SDGs targeted for the SDG+ Label are:
Goal 3: Ensure healthy lives and promote well-being for all at all ages
Goal 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all
Goal 7: Ensure access to affordable, reliable, sustainable and modern energy for all
Goal 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all
Goal 9: Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation
Goal 13: Take urgent action to combat climate change and its impacts.

UN-level SDGs	Assessment
Goal 3. Ensure healthy lives and promote well-being for all at all ages SDG Target 3.8: Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and //vaccines for all Indicator 3.8.1: Coverage of essential health services	The project owner will organize medical camps including distribution of medicines and vaccines for the local people. The number of health camps conducted, vaccines distributed, and Medicine distributed will be monitored once in three years and should be verified during ER verification stage. The parameter being monitored in the monitoring plan is found adequate. This has been discussed under section D.3.7 of this report.
Goal 4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all SDG Target 4.4: By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship	The project owner will conduct training on relevant technologies to empower local stakeholders with digital literacy. Records of trainings and workshops conducted should be verified during the ER Verification stage along with the number of people trained over the crediting period. The parameter being monitored in the monitoring plan is found adequate. This has been discussed under section D.3.7 of this report.

	Indicator 4.4.1: Proportion of youth and adults with information and communications technology (ICT) skills, by type of skill		
	Goal 7. Ensure access to affordable, reliable, sustainable and modern energy for all SDG target 7.2: By 2030, increase substantially the share of renewable energy in the global energy mix Indicator 7.2.1: Renewable energy share in the total final energy consumption	The project activity is a wind power project with an installed capacity of 226.8 MW and it generates electricity of 496,692 MWh per year. The project activity was commissioned on 28/03/2017 and it continues to provide clean energy, thereby increasing the renewable energy share in the total final energy consumption thereby complying with the SDG target 7.2. The same was duly verified by the verification team from commission certificates /5/ and electricity generation records /26/. The generated power is continuously monitored by the energy meters installed at the substation and details of the same are included in the PSF /1/ and found to be acceptable.	
	Goal 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all SDG Target 8.8: Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment. Indictor 8.8.1: Fatal Occupational Injuries	PO will ensure to protect labour rights by implementing strict EHS policy and through safety trainings, and display of safety posters/guidelines at project sites. The number of major accidents/incidents per year or fatal and non-fatal occupational injuries per year will be monitored through EHS records which should be verified during ER Verification stage. The parameter being monitored in the monitoring plan is found adequate. This has been discussed under section D.3.7 of this report.	
	Goal 9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation SDG target 9.2: Promote inclusive and sustainable industrialization and, by 2030, significantly raise industry's share of	The project will provide employment opportunities to at least 10 eligible candidates per year for operations of the renewable energy related project activity. This can be verified from the employment records maintained on site The parameter being monitored in the monitoring plan is found adequate. This has been discussed under section D.3.7 of this report	

	employment and gross domestic product, in line with national circumstances, and double its share in least developed countries Indicator: 9.2.2: Manufacturing employment as a proportion of total employment	
	Goal 13. Take urgent action to combat climate change and its impacts SDG target 13.2: Integrate climate change measures into national policies, strategies and planning. Indicator 13.2.2: Total greenhouse gas emissions per year.	The project is estimated to achieve GHG emission reduction of 462,173 tCO_2e/year, thereby meeting the SDG target 13.2. The generated power is continuously monitored by the energy meters installed at the substation and details of the same are included in the PSF and found to be acceptable.

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

Means of Project Verification	DR, I
Findings	FAR 01 has been raised. Please refer to Appendix 4 for further details.
Conclusion	A declaration under section A.5 of the PSF has been included for offsetting the approved carbon credits (ACCs) for the entire crediting period from 31/07/2017 to 30/07/2027. The project owner has clarified the intention for use of carbon credits for CORSIA. The project owner declared that no host country attestation is required for the pilot phase of 2021-23 (accepting credits issued for monitoring periods between 2016 and 2020), which is appropriate and acceptable according to paragraph 16 of the Standard on Avoidance of Double Counting, version 1.0 /B01/. Assessment with regards to confirmation on the project activity not being registered under any other GHG reduction certification mechanism, thereby avoiding double counting is provided under section D.2 of this report. The host country attestation is yet to be obtained for authorization on double counting. The verification team confirms that Host Country Attestation will be required and provided by the project owner during the first or subsequent verification when the issuance of carbon credit is considered beyond 31/12/2020.

D.14. CORSIA Eligibility (C+)

Means of Project	DR, I

Verification	
Findings	FAR 01 has been raised. Please refer to Appendix 4 for further details.
Conclusion	The project activity meets the CORSIA Eligibility as the crediting period is after 01/01/2016 and the project is applying for registration under GCC, which is one of the approved programmes for eligibility. It was also confirmed that the project activity does not fall under the excluded unit types, methodologies, programme elements, and/or procedural classes. Furthermore, the Project Activity does not cause any net harm to the environment and/or society and therefore achieves Environmental No-net-harm Label (E+) as well as Social No-net-harm Label (S+) in accordance with the Environmental and Social Safeguards Standard, version 3.0. The project activity also contributes towards achieving United Nations Sustainable Development Goals (SDGs) by achieving 6 SDGs as per Project Sustainability Standard, version 3.0 to achieve SDG+ Label. The verification team therefore concludes that "The Project Activity complies with all the applicable requirement of the GCC Program and ICAO's requirements on CORSIA Emissions Unit Eligibility Criteria and CORSIA Eligible Emissions Units, as per Clarification No 1., v 1.1 paragraph 21-23, and the ACCs expected to be issued during the crediting period is likely to be CORSIA eligible and can be used by International Airlines for offsetting their emissions during all phases of CORSIA and therefore requests GCC Steering Committee to append CORSIA Certification label (C+) to this project". As per Clarification No.1 version 1.3 /B01/, for carbon credits generated during 01/01/2016 to 31/12/2020, Host Country Attestation is not required for CORSIA labelled credits. For carbon credits generated since 01/01/2021, HCA will be submitted by PO prior to submission of requesting issuance for emission reductions to the GCC Program. Therefore, a FAR has been raised in this respect.

Section E. Internal quality control

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

Section F. Project Verification opinion

The GCC Project Verifier, Carbon Check (India) Private Ltd, verifies and certifies that the GCC Project Activity "226.8 MW Wind Power Project at Amidyala in Anantapuram district, Andhra Pradesh, India.":

(a) has correctly described the Project Activity in the Project Submission Form (version 1.3, dated 20/11/2023) including the applicability of the approved GCC methodology, GCCM001, version 3.0 and meets the methodology applicability conditions, is additional and is expected to achieve the forecasted real and additional GHG emission reductions, complies with the monitoring methodology, has appropriately conducted local and global stakeholder consultation processes and has calculated emission reduction estimates correctly and conservatively;

(b) is likely to generate GHG emission reductions amounting to the estimated 4,621,726 tCO_2e (for the fixed 10 years crediting period), as indicated in the PSF, which are additional to the reductions that are likely to occur in absence of the Project Activity and complies with all applicable GCC rules and therefore requests the GCC Program to register the Project Activity;

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

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

(e) complies with all the applicable requirement of the GCC Program and ICAO's requirements on CORSIA Emissions Unit Eligibility Criteria and CORSIA Eligible Emissions Units, as per Clarification No 1., v 1.1 paragraph 21-23, and the ACCs expected to be issued during the crediting period is likely to be CORSIA eligible and can be used by International Airlines for offsetting their emissions during all phases of CORSIA and therefore requests GCC Steering Committee to append CORSIA Certification label (C+) to this project.

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

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

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

Appendix 1. Abbreviations

Abbreviations	Full texts
ACC	Approved Carbon Credits
APSPDCL	Andhra Pradesh Southern Power Distribution Company Limited
BM	Build Margin
CAR	Corrective Action Required
CCIPL	Carbon Check (India) Private Limited
CERC	Central Electricity Regulatory Commission
CDM	Clean Development Mechanism
CL	Clarification Request
CM	Combined Margin
CORSIA	Carbon Offsetting and Reduction Scheme for International Aviation
CPCB	Central Pollution Control Board
DNA	Designated National Authority
DOE	Designated Operational Entity
DPP	Distributed Power Plant
DR	Document Review
E^+	Environmental No net harm Label
EIA	Environmental Impact Assessment
FAR	Forward Action Request
GCC	Global Carbon Council
GHG	Green House Gas
GORD	Gulf Organization for Research and Development
GSC	Global Stakeholder Consultation
I	Interview
ICAO	International Civil Aviation Organization
IIFCL	India Infrastructure Finance Company Ltd.
IREDA	Indian Renewable Energy Development Agency Limited
IRR	Internal Return Rate
ISO	International Organization for Standardization
JMR	Joint Meter Reading
Kw	Kilo Watt
KWh	Kilo Watt hour
LCMR	Low-Cost/Must-Run
LSC	Local Stakeholder Consultation
MW	Mega Watt
MWh	Mega Watt hour
NA	Not Applicable
NREDCAP	New & Renewable Energy Development Corporation of AP Ltd
OM	Operating Margin
PFC	Power Finance Corporation Ltd.
PFS	PTC India Financial Services
PO	Project Owner
PPA	Power Purchase Agreement
PLF	Plant load factor
PS	Project Standard
PSF	Project Submission Form
PVR	Project Verification Report
S+	Social No- net harm Label
SCDA	Supervisory Control and Data Acquisition
SDG+	United Nation Sustainable Development Goal Label
SERC	State Electricity Regulatory Commission
tCO_2e	Tonnes of Carbon dioxide equivalent
UNFCCC	United Nations Framework Convention

USPP	Utility Scale Power Plant
V	Version
VS	Verification Standard
WEG	Wind Energy Generator
WTG	Wind Turbine Generator

Appendix 2. Competence of team members and technical reviewers

Carbon CHECK

Carbon Check (India) Private Limited

Certificate of Competency

Mr. Sanjay Agarwalla

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

for the following functions and requirements:

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

in the following Technical Areas:

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

Issue Date

1st January 2023

Expiry Date

31st December 2023

Mr. Vikash Kumar Singh
Compliance Officer

Mr. Amit Anand
CEO

CCIPL_FM 7.9 Certificate of Competency_V2.1_012023

Carbon CHECK

Carbon Check (India) Private Limited

Certificate of Competency

Mr. Manas Halder

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

for the following functions and requirements:

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

in the following Technical Areas:

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

Issue Date

1st January 2023

Expiry Date

31st December 2023

Mr. Vikash Kumar Singh
Compliance Officer

Mr. Amit Anand
CEO

CCIPL_FM 7.9 Certificate of Competency_V2.1_012023

Carbon CHECK

Carbon Check (India) Private Limited

Certificate of Competency

Ms. Kiran Nayak

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

for the following functions and requirements:

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

in the following Technical Areas:

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

Issue Date

1st January 2023

Expiry Date

31st December 2023

Mr. Vikash Kumar Singh
Compliance Officer

Mr. Amit Anand
CEO

CCIPL_FM 7.9 Certificate of Competency_V2.1_012023

Carbon CHECK

Carbon Check (India) Private Limited

Certificate of Competency

Mr. S. Ranganathan

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

for the following functions and requirements:

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

in the following Technical Areas:

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

Issue Date

1st January 2023

Expiry Date

31st December 2023

Mr. Vikash Kumar Singh
Compliance Officer

Mr. Amit Anand
CEO

CCIPL_FM 7.9 Certificate of Competency_V2.1_012023

Appendix 3. Document reviewed or referenced

No.	Author	Title	References to the document	Provider
/1/	PO	a) PSF for GSC	version 1.0, dated, 10/10/2022	PO
		b) Intermediate PSF	version 1.1, dated, 30/06/2023	
		c) Intermediate PSF	version 1.2, dated, 14/09/2023	
		d) Final PSF	version 1.3, dated, 20/11/2023	
/2/	PO	Emission reduction calculation spread sheet including grid emission factor calculation	Skeiron ER sheet.xlsx	PO
/3/	PO	IRR spread sheet	Skeiron IRR (CERC)B.xlsx	PO
/4/	Ministry of Corporate Affairs, PO	Proof of legal ownership: Company Master Data viz. Skeiron Renewable Energy Amidyala Limited (Registration Number: 156494) LOA	Date of incorporation : 04/07/2016 LOA dated 02/09/2023	PO
/5/	APSPDCL	Evidence for the start date of the project activity on 28/03/2017 dated 31/03/2017	Commissioning certificate - Skeiron Amidiyala 90 Locations Commssioning Certificate.pdf	PO
/6/	PO	Evidence for the supply of electricity to Indian Grid (power purchase agreement) in between PO and APSPDCL	Dated 21/10/2016	PO
/7/	PO	Evidence for the project location (GPS coordinates for each of the 108 WEGs) including photographs, nameplates of the installed units, and technical specifications of key project equipment installed at site	Equipment nameplates and technical specifications	PO
/8/	PO and MOEFCC	All relevant statutory clearances for construction and operation of the project activity New categorization released by the Environ Ministry	Date 05/03/2016	PO
/9/	PO, NREDCAP, APSPDCL, IREDA, IIFCL, PFS, PFC	Project implementation status (evidence for key project milestones) - Wind turbine supply agreement dated 09/09/2016 - NREDCAP approval for PPA dated 14/10/2016	-	PO

		- Power purchase agreement dated 21/10/2016 - Commissioning certificate dated 28/03/2017 - Loan sanction letters dated: o IREDA - 18/11/2016 o IIFCL - 14/12/2016 o PFS - 30/12/2016 o PFC - 23/02/2017		
/10/	PO, Suzon, Crompton Greaves Ltd, Secure Meters, Ltd.	Evidence for the technical specifications of the project plant including installed capacity, lifetime (25 years), efficiency, load factor etc.	Equipment nameplates and technical specifications dated 22/07/2014 (Suzlon)	PO
/11/	PO	Purchase order - wind turbine supply agreement dated 09/09/2016		PO
/12/	APSPDCL	Evidence for the start of feed of electricity to the grid on 28/03/2017 by the project activity Commissioning certificate dated 31/03/2017		PO
/13/	PO	Single line diagram from electricity generation to the electricity feed point at grid interconnection	Final PSF version 1.3	PO
/14/	Yathva Energy Solutions Pvt. Ltd.	Technical specifications of the monitoring instruments (energy meters) including their calibration frequency specified by the manufacturer – meter test report dated 06/03/2021		PO
/15/	PO	Credible evidence for demonstration of additionality of the project activity: • Evidence for the Investment decision date (based on which all the input parameters are taken for financial analysis in line with CDM Tool 27, version 11 “Investment Analysis”). Evidence for all the input parameters including the benchmark for financial analysis complying Tool 27, version 11	PO Tower.pdf CERC 2016.pdf	PO
/16/	CCIPL	Contract (GCC Letter of Engagement) between CCIPL and Project Owner	20/01/2022 (original) 03/10/2023 (addendum)	Project verifier
/17/	PO	Evidence for the calculation of grid emission factor in line with TOOL 07	Skeiron ER sheet.xlsx	PO
/18/	PO	All evidence related to Local Stakeholders Consultation process (invitations, attendance, photos/videos, minutes of meeting, etc.) and informal meetings conducted with the locals before and during the construction phase	LSC phots - Questionnaire Local Stakeholders consultation.pdf	PO
/19/	PO and MOEFCC	Evidence for each of the stated Environmental Impacts including their monitoring - Noise pollution, Solid waste, Waste water, Protecting/ enhancing species diversity, Replacing fossil fuels with renewable sources of energy) resulting from the project activity, in absence of the project activity and	MOEFCC clearance Noise monitoring report	PO

		also the legal requirements along with evidences for all the mitigation measures as stated in section D.1 of the PSF with regards to environment management.	Solid waste	
/20/	PO	Evidence for each of the stated Social Impacts including their monitoring: - Jobs (Long-term jobs); - Jobs (Short-term jobs); - Education (Job related training imparted or not) - Project-related knowledge dissemination effective or not	- Attendance scan copy - Contract employees attendance 1,2 -AMD-Longterm -AMD-shortterm - Training records	PO
/21/	CERC	CERC RE tariff order 2016-17, dated 30/03/2016	https://cercind.gov.in/2016/orders/sm_3.pdf	PO
/22/	PO	Credible evidence for each of the applied 06 SDGs for the project activity (and 13) including their monitoring EHS policy by PO dated 19/04/2022 Declaration by PO for SDG 3 activities performed beyond CSR dated 10/10/2023 Job records (Excel) EHS MIS reports (Excel)	-	PO
/23/	PO	Letter of Authorization dated 02/09/2003	Skeiron Amidyala LOA New.pdf	PO
/24/	CPCB	Directions on White Category Industry New categorization released by the Environ Ministry	CPBC report dated 03/07/2016 MOEFCC report dated 05/03/2016	PO
/25/	IREDA, IIFCL, PFS, PFC	Loan sanction letters dated: - IREDA - 18/11/2016 - IIFCL - 14/12/2016 - PFS - 30/12/2016 - PFC - 23/02/2017		PO
/26/	PO	Sample Joint meter reading and invoices from April 2017 to December 2022	JMR readings	
/27/	, M/s. Sai Chaitanya & Co,	CA certificate for project cost.	CA certificate dated: 05/03/2022	PO
/28/	CCIPL	On-site visit notes	OSV	Project verifier
/B01/	GCC	1. GCC Project Standard, version 3.1 2. GCC Verification Standard, version 3.1 3. GCC Program Manual, version 3.1 4. Environment-and-Social-Safeguards-Standard, version 3.0		Others

		5. Project-Sustainability-Standard, version 3.0 6. GCC Clarification No. 1, version 1.2 7. GCC Standard on Avoidance of Double Counting, version 1.0 8. GCC Clarification No. 3, version 1.0		
/B02/	GCC	GCC Methodology: GCCM001 Methodology for Renewable Energy Generation Projects Supplying Electricity to Grid or Captive Consumers	version 3.0	Others
/B03/	GCC	PSF template	-	Others
/B04/	UNFCCC	Tool 01: Tool for demonstration and assessment of additionality	Version 7.0.0	Others
/B05/	UNFCCC	Tool 07: Tool to calculate the emission factor for an electricity system	Version 7.0	Others
/B06/	UNFCCC	Tool 24: Common practice	Version 3.1	Others
/B07/	UNFCCC	Tool 27: Investment analysis	Version 11.0	Others
/B08/	CPCB	Modified directions under section 18(1)(b) of the Water (P&PC) Act, 1974 and the Air (P & PC) Act, 1981 regarding harmonization of classification of industrial sectors under red/ orange/ green/ white categories by the CPCB https://mpcb.gov.in/sites/default/files/consent-management/CPCBCategorizationdirection.pdf	-	Others
/B09/	Govt. of India	Electricity Act 2003, dated 26/05/2003 National Electricity Policy 2005, dated 12/02/2005	-	Others
/B10/	Govt. of India	'Noise Pollution (Regulation and. Control) Rules, 2000	-	Others
/B11/	Govt. of India	Integrated Energy Policy, 2006	-	Others
/B12/	Govt. of India	National Action Plan on Climate Change (NAPCC), 2008	-	Others
/B13/	CDM	https://cdm.unfccc.int/Projects/proj search.html	-	Others
/B14/	VERRA	https://registry.verra.org/app/search/VCS/All%20Projects	-	Others
/B15/	Gold Standard	GSF Registry (goldstandard.org)	-	Others
/B16/	Indian REC Standard	Renewable Energy Certificate Registry https://www.recregistryindia.nic.in/index.php/publics/registered_regens	-	Others
/B17/	I.REC Standard	International REC Standard (I-REC) https://www.irecstandard.org/registries/	-	Others
/B18/	Ministry of Environment, Forest and Climate Change Govt. of India	Environmental Impact Assessment notification 1_SO1533E_14092006.pdf (environmentclearance.nic.in) Environmental Impact Assessment notification Amendment	Dated 14/09/2006 Dated 14/07/2018	Others
/B19/	Govt. of India	National Tariff Policy 2006		Others
/B20/	Ministry of Environment, Forest and Climate	Hazardous and other Wastes (Management & Transboundary Movement) Rules, 2016 https://cpcb.nic.in/rules/	Dated 04/04/2016	Others

	Change Govt. of India			
/B21/	Ministry of Environment, Forest and Climate Change Govt. of India	E-Waste (Management) Rules, 2016 https://greene.gov.in/wp-content/uploads/2018/01/EWM-Rules-2016-english-23.03.2016.pdf	Dated 23/03/2016	Others
/B22/	Ministry of Environment, Forest and Climate Change Govt. of India	Applicability of Environment Impact Assessment Notification, 2006 on Solar Photo Voltaic (PV) Power Projects; Solar Thermal Power Plants; and development of Solar Parks	Dated 07/07/2017	Others
/B23/	Govt. of India	Companies Act 2013	-	Others

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

Table 1. CLs from this Project Verification

CL ID	01	**Section no.**	-	**Date:** 20/01/2023
Description of CL				
PO is requested to provide the following supporting documents: 1. Proof of Legal Ownership 2. Power Purchase Agreement 3. Commissioning Certificate 4. Joint Meter Reading Records (since the commissioning of project till date) 5. Sample Invoices raised for FY 2021-2022 6. Generation Records for (since the commissioning of project till date) 7. On site electricity consumption records 8. National standard for meter calibration 9. Evidence for Investment decision date 10. Loan sanction letters 11. O&M Agreement 12. Actual Project Cost Incurred 13. Noise monitoring reports 14. Record for Bird Hits 15. Records of Hazardous waste, solid waste generation and disposal and contracts with PCB certified vendors 16. Details of workers employed / contracts signed for long term during construction and operational stages 17. Details of workers employed / contracts signed for short term during construction and operational stages 18. EHS policy 19. CSR policy 20. Health coverage records 21. Community and rural welfare contribution records 22. HR policy 23. Accident / Incident Records 24. Training records 25. Acknowledgement from PCB for White Category Industry 26. No ODA Undertaking/ declaration from the project owner 27. Local Stakeholder Meeting Photographs, Attendance sheet, Invites/ Notice and Minutes of Meeting. 28. Declaration of intended use of Approved Carbon Credits (ACCs)				
Project Owner's response				**Date:** 29/06/2023
All the documents mentioned above are sent through mail, except for point no: 11, as it is not applicable. For point 8: Now this is not applicable with PSF, relevant QA/QC procedures are changed in regard to Calibration. For point 15: no vendors contractor for E waste disposal as there is no waste. For point 28: Already mentioned in sec A5 of PSF.				
Documentation provided by Project Owner				
Project verifier assessment				**Date:** 20/07/2023

The following discrepancies have been observed in the documents provided: 7. On site electricity consumption records. 15. PO has provided records for e-waste generation but no information is provided for Hazardous waste. Furthermore, no specific modes of disposal and contracts with PCB certified vendors have been provided. Please co-relate section B.7.1/ B.7.2 and Section E. 16. PA specific Employee List has been provided. However, the same has not been segregated into those employed for long term (operational) and short term (construction and operational). Furthermore, the contract employee list provided does not belong to the said PA. 19. CSR, Sustainability and GIMS Policy has been provided. All the policies belong of "Greenko", however no relationship between the PO and Greenko is mentioned in the PSF. PO to Clarify. 21. Community and rural welfare contribution records apart from photographs as the data source mentioned is "Allotment of funds". 24. Training records provided are inadequate. 25. Acknowledgement from / Intimation to MoEF for White Category Industry – Not provided 27. While Local Stakeholder Meeting Attendance sheet, Invitation Notice and feedback forms have been, Photographs are missing. 29. Technical Specification of Suzlon make, distribution transformers. PO to also provide documents mentioned under specific CAR/CLs. PO is requested to provide only those documents that pertain to PA. **Hence, CL 01 remains open.**
Project Owner's response **Date:** 04/09/2023
7. Onsite electricity consumption is as per the import values in JMRs submitted 15. Information is now provided on Hazardous Waste. As regards, E-Waste, mostly is refurbished at site itself whereas hazardous waste it is disposed PCB certified vendors. Sec B.7.1/B.7.2 and Sec. E are now synchronized. 16. Employee list pertaining to candidate project segregated into long term – operational and short term – construction and operational is enclosed. 19. Skeiron Renewable Energy Amidyala Ltd., the candidate project is a SPV Greenko Energies Pvt Ltd. This is stated in the first paragraph of Sec. A.1 of PSF 21. Now PO is wishing not to claim for community and rural welfare 24. Skill Development table in sec.7.1 has been elaborated incorporating the areas in which training would be given. 25. Acknowledgement from to MoEF for White Category Industry is enclosed 27. Photographs of Local Stakeholder meeting are incorporated in the PSF 29. Technical Specification of Suzlon make distribution transformers details are provided at section A.3 Documents provided pertain to Greenko Energy Ltd. and its SPV (and the candidate project), Skeiron Renewable Energy Amidyala Ltd. only.
Documentation provided by Project Owner
Revised PSF ver 1.2 Employee list segregated into long term (operational) and shot term (construction and operational) Acknowledgement from MOEF for White Category Industry
Project verifier assessment **Date:** 07/11/2023

7. PO has explained the onsite electricity consumption is as per the import values in JMRs which is deemed acceptable. Hence, the finding is closed. 15. PO has provided information on e-waste and Hazardous waste. Hence the finding is closed. 16. PO has provided employee list pertaining to candidate project segregated into long term (operational) and short term (construction and operational). Hence the finding is closed. 19. Relationship between the PO and Greenko is now mentioned in the PSF. Hence the finding is closed. 21. PO is now not claiming for community and rural welfare. Hence the finding is closed. 24. PO has elaborated on the areas of training in skill Development table in section 7.1 of the revised PSF. Hence this finding is closed. 25. MoEF document related to White Category Industry has been provided by PO. Hence, the finding is closed. 27. PO has incorporated photographs of Local Stakeholder meeting in section G of the revised PSF. Hence, the finding is closed. 29. PO has provided Technical Specification of Suzlon make distribution transformers details in section A.3 of the revised PSF. Hence the finding is closed.

CL ID	02	**Section no.**	D.3.6, D.3.7	**Date:** 20/01/2023
Description of CL				
In section B.6.1 of the PSF: i. As per the applied methodology paragraph 42(a), Simple OM emission factor is to be calculated ex-ante using "*a 3-year generation-weighted average, based on the most recent data available at the time of submission of the CDM-PDD to the DOE for validation*". However, the data used for the same in the PSF pertains to the years 2015-16, 2016-17 and 2017-18 which is not in accordance with the applied methodology. ii. Similarly, the data used in the PSF for Build Margin(BM) emission factor pertains to 2017-18. However, as per the applied methodology paragraph 72, BM is to be calculated ex-ante using "most recent information available on units already built for sample group m at the time of CDM-PDD submission to the DOE for validation". Hence, the same is not in accordance with the applied methodology. iii. The data considered for low-cost/ must –run source of electricity generation is not based on the average of five most recent years.				
Project Owner's response				**Date:** 28/06/2023
I. As per the applied methodology paragraph 42(a), Simple OM emission factor is calculated ex-ante using "a 3-year generation-weighted average, based on the most recent data available at the time of submission of the CDM-PDD to the DOE for validation" for which Version 17.0 of CEA data is considered and changed accordingly to the years 2018-19, 2019-20 and 2020-21. II. Similarly, the data used for Build Margin (BM) emission factor pertains to the latest data i.e., 2020-21. Thus BM is calculated ex-ante using "most recent information available on units already built for sample group m at the time of CDM-PDD submission to the DOE for validation". Hence, the same is made in accordance with the applied methodology. III. The data considered for low-cost/ must –run source of electricity generation is taken based on the average of five most recent years.				
Documentation provided by Project Owner				
Revised PSF Version 1.1				
Project verifier assessment				**Date:** 20/07/2023
Section B.6.1 of the revised PSF now includes the most recent available data for the determination of Simple OM emission factor, Build Margin (BM) emission factor and Share of Must-Run / low-cost source of electricity generation. The same is based on "CO2 Emission Database" Version 17.0, published by CEA. The data used has been found to be appropriate by the verification team and hence CL 02 is closed.				

CL ID	03	**Section no.**	D.3.6	**Date:** 20/01/2023
Description of CL				

Section B.2 of the PSF refers to onsite consumption of electricity "The project activity supplies the net power generated after auxiliary consumption". PO has also considered the same as "important emission Source" for the project activity in section B.3 of the PSF. However, project emission from in-house consumption of electricity are considered as zero. PO is required to corroborate and justify the same in accordance with paragraph 26 of the applied methodology.
Project Owner's response **Date:** 29/06/2023
As per paragraph 26 of applied methodology, For most renewable energy project activities, project emissions are equal to zero and same is considered for explanation in sec B.2. But PO has also considered the same as "it may be important emission Source" for the project activity in section B.3 of the PSF, the same is corrected accordingly.
Documentation provided by Project Owner
Revised PSF Version 1.1
Project verifier assessment **Date:** 20/07/2023
PO refers to the use of "Tool to calculate baseline, project and/or leakage emissions from electricity consumption and monitoring of electricity generation" in section B.6.1. for calculation of Project Emissions. However, neither section B.7.1 includes monitoring of parameters considering that the PA is already operational nor are applicability conditions justified for the same. PO to clarify the same. Furthermore, the table provided under section B.3 mentions that CO_2 is "not a source of emission" for the PA. However, in the same table CO_2 is "included" as a source of emission. Correction requested.
Project Owner's response **Date:** 04/09/2023
In Section B.6.1. Since project emission is zero, the statement relating to calculation of CO2 emission, which has inadvertently crept in, has been removed. Likewise, in table under section B.3. has also been corrected and made consistent with sec. B 6.1
Documentation provided by Project Owner
Revised PSF version 1.2
Project verifier assessment **Date:** 07/11/2023
The changes made by PO in revised PSF are accepted by verification team, hence CL 03 is closed.

CL ID	04	**Section no.**	D.3.7	**Date:** 20/01/2023
Description of CL				
In Section B.7.1 of the PSF: i. As observed during site visit, the frequency of calibration mentioned for parameter $EG_{PJ,Y}$, is different compared to that mentioned in the PSF and is done according to PPA. Correction requested. ii. The QA/QC procedures should be more specific to the project activity as the same is operational since 2017 and the PO should touch upon the functioning of main and check meter, status of calibration etc. iii. Please check and correct the "Frequency of Measuring/reading" column. iv. In the Additional Comments column, the archiving period is to be appropriately mentioned.				
Project Owner's response				**Date:** 28/06/2023
In Section B.7.1 of the PSF: i. As observed the calibration frequency for the project activity is corrected. ii. The PO has updated QA/QC procedures with more specific to the project activity as the same is operational since 2017 and touching upon the functioning of main and check meter. iii. The Frequency of Measuring/reading column is corrected iv. In the Additional Comments column, the archiving period is changed and mentioned appropriately.				
Documentation provided by Project Owner				
Revised PSF Version 1.1				
Project verifier assessment				**Date:** 20/07/2023

i. For the parameter $EG_{PJ,Y}$, the frequency of calibration is now corrected. However, energy meter type as well as calibration details are not specified in view of the project activity is already operational. Furthermore, the meters are not classified into Main / Check / Standby. ii. The QA/QC procedure to be elaborated upon as the same is operational since 2017. **Hence, the finding remains open.** iii. The "Frequency of Measuring/reading" column has been modified appropriately for the parameter $EG_{PJ,Y}$. Hence, the finding is closed. iv. The archiving period is not provided correctly. For QA/QC purposes' this should be updated to 'All data is kept for at least two years after the end of crediting period or two years after the last issuance whichever is later'. **Hence, the finding remains open.** v. PO to elaborate on the calculation method for the parameter $EG_{PJ,Y}$ w.r.t auxiliary consumption.
Project Owner's response **Date:** 04/09/2023
i. Energy meter type as well as calibration details are specified along with classification of meters into Main/Check / Standby in sec. B7.1 ii. The QA/QC procedures are elaborated in sec. B7.1. iii. Closed iv. The archiving period is corrected and updated. The archiving period has been corrected to 2 years beyond the end of crediting period or two years after the last issuance, whichever is later in sec. B7.1 v. PO has elaborated on the calculation method for the parameter $EG_{PJ,Y.}$
Documentation provided by Project Owner
Revised PSF version 1.2 Calibration Certificates
Project verifier assessment **Date:** 07/11/2023
i. Monitoring details for the parameter $EG_{PJ,Y}$, has been sufficiently provided. The changes made by PO in PSF along with supportive documents is accepted by verification team. The finding is therefore closed. ii. The QA/QC procedure has been elaborated upon. Hence, the finding is closed. iii. Closed. iv. The archiving period has now been corrected. The finding is therefore closed. v. PO has elaborated on the calculation method for the parameter $EG_{PJ,Y}$ which is deemed acceptable to the verification team. The finding is closed.

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

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

i. The parameters, monitored with reference to scoring in Section E and F, are required to be specific and clear on the frequency of monitoring, the legal requirements in place, QA/QC in line with the PSF completing guidelines.
ii. The Parameter “Noise Pollution” does not mention the distance at which the reading is taken or does it mean 80 dB around any sensitive receptors (inhabitations/ecologically sensitive areas etc.), justification for severity assessed as “harmless” by the PO is required to be provided, no regulatory reference is provided for the defined limit and also QA/QC just mentions “calibrated instruments are used” however no reference to details of instruments being used etc. Furthermore, the monitoring frequency mentioned (yearly) is different from the one followed on site i.e. monthly.
iii. For the parameter “Solid Waste” please correlate with the information provided in section E.1 and be more specific to the project activity as the same is operational since 2017. Monitoring needs to be specific to each type of solid waste category generated.
iv. For the parameter “Protecting species Diversity”, section B.7.1 mentions “project activity affects birds path” and section E.1 states that “WTGs will not be installed in high bird use areas”, please provide the basis for the same. Furthermore, the impact is assessed as “Harmless”, Was a biodiversity assessment conducted (including bird and bat study) to arrive at this conclusion.
v. Though the parameter “Community and rural welfare (indigenous people and communities) etc.” is scored in section E.2, the same does not find a mention under section B.7.1

Section B.7.2
In Section E.1 some of the parameters which are scored if not managed properly can create harmful impact on environment and hence risk mitigation plan needs to be defined for those for e.g. solid waste from hazardous waste.

Project Owner’s response	**Date:** 29/06/2023

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

i. The parameters, monitored with reference to scoring in Section E and F, are made specific and clear on the frequency of monitoring, the legal requirements in place, QA/QC as per the PSF completing guidelines.
ii. The Parameter “Noise Pollution” is monitored yearly, it is 80 dB around the turbines.
iii. The PO has already indicated in the PSF in section E.1 that the monitoring is specific to solid waste quantity per year.
iv. For the parameter “Protecting species Diversity”, section B.7.1 mentions “project activity affects birds path” and section E.1 states that “WTGs will not be installed in high bird use areas”, is concluded from assessment as per ESIA report.
v. The parameter “Community and rural welfare (indigenous people and communities) etc.” is scored in section E.2, and the same is mentioned under section B.7.1

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

Documentation provided by Project Owner
1. ESIA report extract

Project verifier assessment	**Date:** 20/07/2023

i. The parameters required to be monitored with reference E+/S+/ SDGs are required to be specific and clear on the frequency of monitoring, the legal requirements in place, QA/QC in line with the PSF completing guidelines. Furthermore, where required the PO to co-relate the parameters such as "$EG_{PJ, Y}$" and "Emission Reductions". **Hence, the finding remains open.** **ii.** The Parameter "Noise Pollution" now mentions the area around which the reading is taken. However, justification for severity assessed as "harmless" by the PO is required to be provided, no regulatory reference is provided for the defined limit and also QA/QC just mentions "calibrated instruments are used" however no reference to details of instruments being used etc. Furthermore, the monitoring frequency mentioned (yearly) is different from what can be observed from records submitted i.e. monthly. PO to make corrections accordingly. Section B.7.1 to be co-related with Section E. **Hence, finding remains open.** **iii.** Monitoring needs to be specific to each parameter mentioned in section E.1 and E.2 for example the different types of waste categories, types of employment – short term / Long term. Section B.7.1 / B.7.2 as well as Section E.1 of the revised PSF lack information on Solid Waste from hazardous waste such as waste oil as well as End of Life Products/ equipment. PO to justify the same. **Hence, the finding remains open.** **iv.** For the parameter "Protecting species Diversity", PO has now provided an ESIA Report extract to illustrate that the impact is assessed is "Harmless". PO is required to elaborate upon the same in the PSF giving reference to the study conducted. Furthermore, PO to still provide basis for statements mentioned in section B.7.1 viz. "project activity affects birds path" and section E.1 states that "WTGs will not be installed in high bird use areas" i.e. biodiversity related portions of the ESIA Report. **Hence, finding remains open.** **v.** The parameter "Community and rural welfare (indigenous people and communities) etc." is now mentioned under section B.7.1. However, the PO is required to elaborate upon the same. **Hence, the finding remains open.** Section B.7.2 'Solid waste from E-waste' is identified under section B.7.2. However, the table is not appropriately completely w.r.t. the Risk mitigation plan as well as description. **Hence, the finding remains open.**
Project Owner's response **Date:** 04/09/2023
i. The parameters required to be monitored with reference E+/S+/ SDGs are made specific and clear incorporating the frequency of monitoring, the legal requirements in place and QA/QC in line with the PSF completing guidelines. PO also correlated the parameters. ii. The Act that governs noise pollution is incorporated along with permissible levels of noise pollution as per the Act to prove how the noise generated by wind turbines is harmless. The frequency of monitoring has been modified to monthly. QA/QC equipment to be used for monitoring the noise level is also included. This section is also correlated with the information given vide noise pollution in in Sec. E. iii. The monitoring is made specific to all parameters mentioned in section E.1 and E.2. Also information about Hazardous waste and End of Life Products is mentioned in the revised PSF. iv. Regarding the parameter "Protecting species Diversity", related portions of ESIA are provided. PO has also referred to the information regarding ESIA study in PSF. v. The parameter "Community and rural welfare", PO has elaborated on the same but PO don't want to claim it now. Section B.7.2 Solid waste from E-waste and Hazardous waste table have been completed along with risk mitigation plan
Documentation provided by Project Owner
Project verifier assessment **Date:** 07/11/2023

i. The parameters required to be monitored with reference E+/S+/ SDGs are now specific and clear on the frequency of monitoring, the legal requirements in place, QA/QC in line with the PSF completing guidelines. Furthermore, co-relation of parameters is specified. Hence the finding is closed.
ii. The Parameter “Noise Pollution” has been updated to include all the required information and reference to ESIA Report given. Hence, the finding is closed.
iii. Monitoring has now been made specific to each parameter mentioned in section E.1 and E.2. Revised PSF now provides information on Solid Waste from hazardous waste such as waste oil as well as End of Life Products/ equipment. Hence, the finding is closed,
iv. PO has referred to the information regarding ESIA study in PSF for parameter “Protecting species Diversity” and related portions of ESIA are provided. Hence, the finding is closed.
v. The PO has withdrawn its claim against the parameter “Community and rural welfare (indigenous people and communities) etc.” The same is acceptable to the verification team and therefore the finding is closed.

Section B.7.2
‘Solid waste from E-waste’ is identified under section B.7.2. Hence, the finding is closed.

CL ID	06	**Section no.**	D.3.5	**Date:** 20/01/2023
Description of CL				
With respect to investment analysis, the following findings are raised: i. The project activity is a wind power-based generation project. However, step 1, sub step 1a states that “the project activity is to generate electrical power using Hydel energy”. Please correct. ii. The project activity applies the GCC approved methodology, GCCM001 version 3.0. However, outcome of step 1, sub step 1a refers to CDM methodology, ACM0002 Version 20. Please correct. iii. In accordance with paragraph 34 of the PSF completion guidelines, PO needs to specify the project milestones including the investment decision date under step 2 of investment analysis, in section B.5 of the PSF. iv. PO needs to confirm (with credible evidence) on the compliance of paragraph 10 of CDM Tool 27, version 11 which states “*Input values used in all investment analysis shall be valid and applicable at the time of the investment decision taken by the project participant*.” v. PO to provide a breakup of the value considered under Gross Depreciation. vi. Under Sensitivity analysis, the breaching values for each of the factors need to be mentioned along with justification as to why is it not possible. Furthermore, As the project is already generating, the sensitivity analysis to be based on realistic values.				
Project Owner’s response				**Date:** 29/06/2023

i. The project activity is a wind power-based generation project. Same is corrected under sub step 1a of Sec B.5
ii. The methodology stated is corrected as GCCM001 version 3.0.
iii. The following milestones are considered for determining the investment decision date under step-2 of investment analysis in section B.5 of the PSF and listed input values have been consistently applied in all calculations.

PO for supply of turbines	09-09-2016
PPA	21-10-2016
COD	28-03-2017

The date of PO for supply of turbines is considered as decision date for investment analysis

iv. PO confirms that the project activity complies with paragraph 10 of CDM tool 27, version 11 and all the input values used in the investment analysis are valid and applicable at the time of taking investment decision by the project participant.
v. As provided by Sec. 32 of the Income Tax Act, the entire plant and machinery excluding land has been considered as a 'block of assets' and the depreciation has been provided accordingly. Appendix IA prescribes only one rate – 7.69% – for all assets. Moreover, this is more conservative from the demonstration of additionality point of view.
vi. Under Sensitivity analysis, the breaching values for each of the factors is mentioned along with justification as to why is it not possible.

Documentation provided by Project Owner

Revised PSF – Ver 1.1

Project verifier assessment | **Date:** 20/07/2023

i. Step 1, sub-step 1a, appropriately describes the project activity as a wind energy based activity and hence the finding is closed.
ii. The outcome of step 1, sub step 1a now refers to the correct methodology applied i.e. GCC approved methodology, GCCM001 version 3.0. Hence, the finding is closed.
iii. "Investment Decision Date" has now been provided under section B.5. However, the date mentioned therein in different from the 'Date of Purchase Orders for Supply of Turbines'. Correction requested.

Furthermore, the table to be elaborated upon to include important milestones such as loan sanction, construction /civil agreement date, Erection & Commissioning contract etc. The said table is to be incorporated in the revised PSF as well.

iv. PO is requested to justify validity of the input parameters for the project in line with the CDM Tool 27 (Investment Analysis), version 12. PO needs to ensure that all the input values for Assumptions made in the PSF/ IRR sheet are available, valid and applicable at the time of the investment decision date.

The Investment decision date is considered as Date of Purchase Order for Supply for Turbines i.e. 09/09/2016. However, the date of PPA and Loan Sanction Letters used is post investment decision date. PO to clarify the same.

Furthermore, the Assumptions are not clear on depreciation and Taxation structure.

v. PO to also provide evidence for Land Cost etc.
vi. Under Sensitivity analysis, the breaching values for each of the factors need to be mentioned along with justification as to why is it not possible. Furthermore, As the project is already operational, PO is requested to justify that the project is still additional using all actual input values of PA. Evidence for actual values to be provided.

Also, in accordance with para 27 of Tool 27 Ver. 11 "Variables, including the initial investment cost, that constitute more than 20% of either total project costs or total project revenues should be subjected to reasonable variation" PO to justify that parameters only related to above criteria are selected for sensitivity analysis in section B.5.

vii. Table in section B.5 of PSF showing list of financial parameters used for investment analysis needs to be presented with source / web-links for each parameter included in the IRR spread sheet.
viii. PO is required to substantiate PLF in accordance with paragraph 3 of "Guidelines for the reporting and verification of Plant load factors" EB 48 Annex 11.
ix. PO to check the "Maintenance spares, % of O&M expenses" as well as "O & M Expenses" value considered against the CERC RE Tariff order dated 30/03/2016.
x. As per para 16 of Tool 27 please explain that the investment analysis is carried out in nominal terms and the available IRR benchmarks are in real terms, hence PO has converted the real term values of benchmarks to nominal values by adding the inflation rate. The same is not clear in PSF section B.5.

Hence, CL 06 remains open.

Project Owner's response	**Date:** 04/09/2023

i. Closed
ii. Closed

iii. The Investment decision date is considered as Date of Purchase Order for Supply for Turbines towers i.e. 09/09/2016 and the same is corrected. All the milestones are elaborated and incorporated in revised PSF in the form of a table.

iv. Justification is provided on the validity of the input parameters for the project in line with the CDM Tool 27 (Investment Analysis), version 12. It is ensured that all the input values for Assumptions made in the PSF/ IRR sheet are available, valid and applicable at the time of the investment decision date has been erroneously stated as the date of purchase order for turbines. The investment decision date is 10/08/2016 and this has been incorporated in PSF

We agree that the date of PPA and Loan Sanction Letters used is post investment decision date. The Order for supply of turbines was placed in September-2016 as the project proponent was in advance discussions with DISCOM for PPA and lenders for financial assistance as he was confident of getting the PPA. As it is important to book the equipment, the order was released.

The assumptions in respect of depreciation and Taxation structure is updated

V. Investment decision has been taken based on the input parameters contained in CERC RE order 2016. The said CERC order does not provide the cost of land separately.

vi. PSF has been revised incorporating the justification for choosing the three parameters for sensitivity analysis, reasons for not choosing other variable, breaching values for each of parameter along with justification as to why it is not possible.

A separate worksheet incorporating the actual values is also enclosed to demonstrate the continued additionality of the project.

vii. Table in section B.5 of PSF showing list of financial parameters used for investment analysis are presented with source for each parameter All the parameters have been sourced from CERC RE tariff order, except depreciation and tax rates which have been sourced from Income Tax Rules and Act

viii. As all assumptions for Additionality are now taken from CERC, PO removes the statement { in accordance with paragraph 3 of “Guidelines for the reporting and verification of Plant load factors” EB 48 Annex 11}

ix. PO has checked the “Maintenance spares, % of O&M expenses” as well as “O & M Expenses” value considered against the CERC RE Tariff order dated 30/03/2016 and made consistent with the order.

x. As per para 16 of Tool 27, PO has converted the real term values of benchmarks to nominal values by adding the inflation rate. The same is clarified under “estimation of Benchmark” in PSF section B.5

Documentation provided by Project Owner	
Revised PSF – Ver 1.2; Financial indicator computation at the time of decision making Financial indicator computation based on actual values	
Project verifier assessment	**Date:** 07/11/2023

i. Closed
ii. Closed
iii. The milestones have been incorporated in the revised PSF in a tabular form. Investment Decision Date is now mentioned in the revised PSF. The finding is therefore closed.
iv. All the input values for Assumptions made are now corrected in the revised PSF/ IRR sheet. The same are available, valid and applicable at the time of the investment decision date in accordance with CDM Tool 27 (Investment Analysis), version 11. Hence, the finding is closed.
v. Input Values for assumptions are now based on CERC RE Tariff order 2016 dt. 30/03/2016. The revised PSF/ IRR sheet have been revised to consider only the values provided in the said order. Hence, the finding is closed.
vi. Table in section B.5 of PSF showing list of financial parameters used for investment analysis are presented with source for each parameter. Hence, the finding is closed.
vii. Input Values for assumptions are based on CERC RE Tariff order 2016 dt. 30/03/2016. The revised PSF/ IRR sheet have been revised to consider only the values provided in the said order. The finding is therefore closed.
viii. Under Sensitivity analysis, the breaching values for each of the factors, have now been mentioned along with proper justification as to why is it not possible (TBU). Hence, the finding is closed.
ix. Assumption values for “Maintenance spares, % of O&M expenses” as well as “O & M Expenses” are considered as per the CERC RE Tariff order dated 30/03/2016. The finding is closed.
x. In accordance with para 16 of Tool 27, the revised PSF now clearly explains that the PO has converted the real term values of benchmarks to nominal values by adding the inflation rate. The finding is therefore closed.

CL ID	07	**Section no.**	D.4	**Date:** 20/01/2023
Description of CL				
Section C.2 of the PSF mentions the expected operational lifetime of the Project Activity as 25 years. However, the technical specifications document provided by the PO mentions estimated service life of the WTG as 20 years. Please clarify.				
Project Owner’s response				**Date:** 28/06/2023
Section C.2 of the PSF mentions the expected operational lifetime of the Project Activity as 25 years and sourced from CERC RE order 2016.				
Documentation provided by Project Owner				
Revised PSF Version 1.1 *Technical Specifications of WTG by Suzlon*				
Project verifier assessment				**Date:** 20/07/2023
The justification provided by the PO for the estimation of operational lifetime of the PA is deemed satisfactory. However, PO to justify and elaborate as to how the service life of the WTG, specified as 20 years in the technical specification document, corresponds to operational lifetime of the project activity i.e. 25 years. Hence CL 07 is remains open.				
Project Owner’s response				**Date:** 04/09/2023
CERC RE order 2016 has specified the service life of WTG as 25 years. However the data sheet of wind supplier specified the life of the WTG as 20 years. The PO has prepared the base case based on CERC order. PO has also worked out IRR analysis for 20 years to justify the additionality of the project.				
Documentation provided by Project Owner				
Revised Additionality sheet				
Project verifier assessment				**Date:** 07/11/2023
CERC RE order 2016 has specified the service life of WTG as 25 years. Although, the data sheet of wind supplier specified the life of the WTG as 20 years, the PO has prepared the base case based on CERC order and has also worked out IRR analysis for 20 years to justify the additionality of the project. The finding is therefore closed.				

CL ID	08	**Section no.**	D.5	**Date:** 20/01/2023

Description of CL	
Section B.5 states that “The project activity comes under white category as per local regulation, thus there shall be no necessity of obtaining the “Consent to operate’’ for white category of industries.” Furthermore, as the Wind Power Projects are not covered under the ambit of EIA Notification, 2006 the said project activity does not require preparation of EIA Report to obtain environmental clearance. However, the project has obtained Environmental Clearance vide MoEF letter No=J-12022/22/2006-IA.1. Please clarify.	
Project Owner’s response	**Date:** 29/06/2023
The project activity comes under white category as stated in the section B.5 and letter number mentioned is not related and the same is corrected in PSF.	
Documentation provided by Project Owner	
Revised PSF Version 1.1	
Project verifier assessment	**Date:** 20/07/2023
The corrections made by PO in PSF is accepted by verification team. Hence CAR 08 is closed.	

CL ID	09	**Section no.**	D.10, D.11	**Date:**20/01/2023
Description of CL				

In section E: Environmental and Social Safeguards of the PSF: i. Please complete the table uniformly with appropriate use of “Not Applicable”, “No Action Required” etc. and accordingly fix appropriate KPI for each of the identified harmless and harmful Environmental and Social Safeguards along with proper reference for relevant applicable legislation. ii. Monitoring approach and parameter as well as the basis of the conclusion ‘as to why the parameter will be scored’ to be elaborated upon using specific targets and performance indicators such as targeted CO_2 emission reductions, minimum number of people targeted for imparting training etc. The chosen parameters should be quantified for the baseline scenario and the project scenario. iii. With reference to solid waste from Plastic, Hazardous waste, E-waste, End of Life Products as the project activity is operational since 2017, please be very specific as to what is being classified here (for e.g. oil soaked cotton, used lubricants/oil, oil soaked PPEs, used transformer oil drums, lubricant drums etc.) and accordingly frame the detailed monitoring approach with reference disposal in line with applicable regulations viz. SPCB authorized vendor as well as quantity of waste generated/ disposed. iv. No information has been provided in the PSF w.r.t Shadow Flicker. v. Scored parameters such as “Occupational health hazards”/ “Improving/ deteriorating working conditions” etc.” make generic statements such as “reduces the chance to happen accidents …”, “the people from local communities would have to work somewhere with fatiguing work conditions” etc. – please be project activity specific with respect to description of impact, the monitoring approach and parameters as well as conclusion leading to the parameter being scored. vi. The following parameters: 1. “Replacing fossil fuels with renewable sources of energy” and “CO_2 emissions”; 2. “specialized training / education to local personnel” and “Project related knowledge dissemination effective or not”; 3. “Occupational health hazards” and “Reducing / increasing accidents /Incident s/fatality” are scored +1 based on the same theory / justification. PO to justify the scoring the said parameters. vii. PO is requested to justify as to how the trainings conducted for parameters “specialized trainings/ education to local personnel” and “Project related knowledge dissemination effective or not” are different than those mandated under legal/regulatory requirements for the sector. viii. Child Labour prohibition and Minimum Wage are governed by their respective acts in place in India and have a compliance obligation. PO to justify the basis for scoring the aforementioned parameters in the PSF. ix. PO also needs to demonstrate that under “Social safeguards” impacts created are additional to compliance obligation under CSR commitments. x. In accordance with paragraph 22(b) of Project Sustainability Standard version 3.0, PO to ensure that all linkages between chosen SDGs and E+/S+ parameters are reflected for e.g. Goal 1.1 and parameter “poverty elevation SW03”.
Project Owner’s response **Date:** 29/06/2023

i.	The appropriate use of “Not Applicable”, “No Action Required” etc. and accordingly appropriate KPI for each of the identified harmless and harmful Environmental and Social Safeguards along with proper reference for relevant applicable legislation has been made clear.
ii.	The fact that project is already established and in operation, the parameters scored like targeted CO2 emission reductions, minimum number of people employed targeted for imparting training are quantified for the project scenario.
iii.	With reference to solid waste, only solid waste from E-waste is considered in the project scenario. The E-waste (for e.g. Scada equipment, turbine parts, inverter, cables, electronic cards etc.) is classified here as Solid waste and the detailed monitoring approach along with KPI is clearly defined.
iv.	Information on shadow flickers is added in PSF.
v.	PO feels that scored parameters such as “Occupational health hazards”/ “Improving/ deteriorating working conditions” / etc.” are not project activity specific with respect to description of impact, the monitoring approach is not appropriate and hence those are not considered for scoring.
vi.	Parameters scored +1 with same theory with respect to other parameters that are scored are being ignored. Only one parameter for a theory is considered.
vii.	PO has considered extra trainings conducted for parameters “specialized trainings/ education to local personnel” and “Project related knowledge dissemination effective or not” that are different from those mandated under legal/regulatory requirements for the sector.
viii.	Child Labour prohibition and Minimum Wage are governed by their respective acts in place in India and have a compliance obligation. So PO will not take score for the aforementioned parameters in the PSF.
ix.	PO confirms that welfare activities done are additional to CSR commitments.
x.	In accordance with paragraph 22(b) of Project Sustainability Standard version 3.0, PO ensures that all linkages between chosen SDGs and E+/S+ parameters are reflected in the PSF

Documentation provided by Project Owner	
Revised PSF Ver 1.1	
Project verifier assessment	**Date:** 20/07/2023

i. The table in section E has been uniformly completed with appropriate use of “Not Applicable”, “No Action Required” etc. However, KPI / Performance indicator for monitoring the impact for each of the identified Environmental and Social Safeguards along with proper reference for relevant applicable legislation such as Air (Prevention & Control of Pollution) Act 1981 etc. has not been done. **The finding remains open.**

ii. The table in section E.1 as well as E.2 has not been appropriately completed. The monitoring parameter is to be aligned with monitoring approach, explanation for justification as well as direct performance indicator to measure the impact. **The finding remains open.**

iii. It is acceptable that No Plastic waste is generated at the Project Activity site. However, PO to justify the absence of Hazardous waste such as waste oil as well as Waste from End of Life Products.

Furthermore, for solid waste from E-waste PO to elaborate in the PSF as to what is being classified as e-waste is to be specified in the PSF and accordingly frame the detailed monitoring approach with reference disposal in line with all applicable regulations.

The finding remains open.

iv. Information on shadow flickers is now provided in revised PSF. However, PO is required to elaborate on indicator as well as conclusion provided for the same. ESIA report can be referred. **The finding remains open.**

v. Description of impact, the monitoring approach and parameters as well as conclusion leading to the parameter being scored / not scored to be project activity specific without the use of generic / ambiguous statements. **The finding remains open.**

vi. The justification provided by the PO w.r.t. only one parameter being scored for each theory is acceptable to the verification team. The finding is closed.

vii. PO is requested to elaborate on the “extra trainings” mentioned in the justification provided with the provision of examples of training provided. Furthermore, PO to also clarify if these are in addition to sector specific requirements mandated by CEA, SERC regulations etc.

Also, the parameter “Project related knowledge dissemination effective or not” is stated to be “Not Applicable” in the revised PSF. **The finding remains open.**

viii. The PO has not raised claims against the parameters “Exploitation of Child labour” and “Minimum wage protection” in section E.2 of the revised PSF. The same is acceptable to the verification team. However, PO is required to provide an appropriate conclusion for the same instead of terming it as “Not applicable”. **The finding remains open.**

ix. CSR policy, dt. 18/01/2022 submitted by the PO mentions “Education, Healthcare, Rural Development, Livelihood Enhancement and Environment” as the focus areas. PO to provide evidence, apart from photographs, to substantiate their claim for the parameter “Community and rural welfare (indigenous people and communities)”. The evidence to be correlated to monitoring parameter which is “Allocation of funds” for welfare activities and the said parameter is to be elaborated upon in section E.2. **The finding remains open.**

x. All linkages between chosen SDGs and E+/S+ parameters are not reflected in the revised PSF for e.g. the parameter for Goal 3 does not find a mention in Section E.2. **The finding remains open.**

xi. The parameter “Sources of income generation increased / reduced”, has a positive impact in the conclusion but has not been scored. Providing jobs for people, infrastructure development is not sufficient to score/ conclude. Objective procedures shall be included to track changes in income/income sources status pre- and post-project.

Similarly, the parameter “Poverty alleviation (more people above poverty level)”, “Educational services improved or not” has a Positive impact in conclusion but has not been scored.

PO to address all such claims / conclusions and complete the table appropriately.

xii. For parameter “Reducing accidents”, “Data Source” should include training attendance sheet/training records in addition to monitoring the “Major Accidents/incidents per year”. Also examples of training to be included in parameter for transparency purpose as project is already operational. Furthermore, procedures for monitoring and reporting of accidents and their resolution shall be included in the PSF.
Project Owner’s response **Date:** 04/09/2023
i. KPI / Performance indicator for monitoring the impact for each of the identified Environmental and Social Safeguards along with proper reference for relevant applicable legislation is provided in the revised PSF. ‘Harmful’, ‘Harmless’, ‘Not applicable’ and ‘No action required’ response have been suggested by the format itself. However, monitoring parameter, if scored, has been duly indicated. For Tables in B.7.2 it is mentioned harmless as the measures are taken to make it harmless and the same is mentioned in monitoring. ii. Table E.1 and E.2 have been fully revised. Wherever credit is claimed, monitoring parameter has been aligned with monitoring approach, direct performance indicator for measurement has been given along with explanation. iii. The revised PSF elaborates what is classified as e-waste and hazardous waste, monitoring approach and disposal along with the governing regulations iv. Shadow Flickers has been elaborated, incorporating the impact, steps taken and the conclusion. v. The impact, monitoring approach and parameters as well as conclusion leading to the parameter being scored / not scored have been incorporated for all parameters in sec. E.1 & E.2 vi. Closed vii. Examples of training to be provided have been elaborated. As could be seen, these are in addition to specific requirements mandated. viii. Conclusion has been given not only for “Exploitation of Child labour” and “Minimum wage protection”, but also for all parameters irrespective of whether it is scored or not ix. The parameter “Community and rural welfare”, PO has elaborated on the same but PO don’t want to claim it now. x. Linkages has been established between all SDGs and E+/S+ parameters in Sec B.7.1. xi. Though the project contributes positively to income generation and infrastructure development, it is difficult to monitor and measure these objectively. Parameters are not scored, where the monitoring and performance measurement does not lend itself to objective measurement. However, job creation has been scored as it lends itself to monitoring and measurement. In the revised PSF, conclusion is provided for each parameter irrespective whether it is scored or not and the table has been completed appropriately xii. For parameter “Reducing accidents”, information on trainings is mentioned. The monitoring KPI is clearly mentioned and monitored through records.
Documentation provided by Project Owner
Revised PSF ver 1.2
Project verifier assessment **Date:** 07/11/2023

i.	The table in section E has been uniformly completed with appropriate use of “Not Applicable”, “No Action Required” etc. Furthermore, where applicable relevant legislations have been referred to. KPI / Performance indicator for monitoring the impact for each of the identified Environmental and Social Safeguards has been described. Hence, the finding is closed.
ii.	The table in section E.1 as well as E.2 has now been appropriately completed. The monitoring parameter has now been aligned with monitoring approach as well as explanation for justification. Hence, the finding is closed.
iii.	It is acceptable that no plastic waste is generated at the Project Activity site. PO has elaborated in the revised PSF what is classified as e-waste and hazardous waste, monitoring approach and disposal along with the governing regulations. Hence, the finding is closed.
iv.	Information on shadow flickers is now appropriately provided in revised PSF. The same is in accordance with the ESIA report. The finding is closed.
v.	PO has incorporated the impact, monitoring approach and parameters as well as conclusion leading to the parameter being scored / not scored for all parameters in sec. E.1 & E.2. Hence, the finding is closed.
vi.	Closed
vii.	PO has elaborated on the training to be provided and these are found to be additional to specific requirements mandated. The finding is closed.
viii.	PO has provided conclusions for all the parameters in section E.1 and E.2. The finding is closed.
ix.	The PO has withdrawn its claim against the parameter “Community and rural welfare (indigenous people and communities) etc.” The same is acceptable to the verification team and therefore the finding is closed.
x.	All linkages between chosen SDGs and E+/S+ parameters are now reflected in the revised PSF. The finding is closed.
xi.	The revised PSF provides conclusion for each of the parameters mentioned in Section E.1 and E.2. Hence the finding is closed.
xii.	For the parameter “Reducing accidents”, “Data Source” has been appropriately mentioned and conclusion elaborated upon in the revised PSF. Hence, the finding is closed.

CL ID	10	**Section no.**	D.12	**Date:** 20/01/2023
Description of CL				

In section F: Sustainable Development Goals of the PSF:

i. For SDG Goals that are scored, indicators, project activity specific description, specific targets, justification for positive effect as well as specific monitoring approach and parameters need to be mentioned. As the project activity is operational since 2017, the indicators and monitoring needs to be substantiated with actual credible evidence.
ii. Goal 1.1 states “Eradicate extreme poverty for all locally employed people”. Please justify the same. How does the PO ensure locally employed are extremely poor, is there a baseline being referred to, does the PO have specific hiring guidelines etc.
iii. PO is required to justify the suitability of the following indicators scored considering Nature of Project activity and Baseline indicator:
    a. Indicator 3.8.1 “Coverage of essential health services”

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

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

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

Project Owner’s response	**Date:** 29/06/2023

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

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

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

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

iv. PO finds that Goal 7 is claimed for same monitoring parameter as of goal 9, so goal 7 is claimed dropping 9.

Documentation provided by Project Owner
Revised PSF Version 1.1

Project verifier assessment	**Date:** 20/07/2023

i. For SDG Goals that are scored, Project Level indicators, Targets / Actions, Contribution to UN SDG as well as Monitoring are not adequately elaborated upon. Refer paragraph 22 of Project-Sustainability-Standard, version 3.0. Kindly review this SDG in totality and update accordingly. **The finding remains open.** ii. The PO has withdrawn its claim against UN SGD Goal 1. The same is acceptable to the verification team and therefore the finding is closed. iii. For the SDG Goals 3, 4 as well as 8. Project level Actions & Indicators are not directly linked with UN SDG targets and indicators. PO is required to justify the suitability of the same. Confirming that the Project Owner can claim a lower SDG label, in case the project is not able to demonstrate impact on specific SDG goals or data or the information provided is inadequate or incomplete. **The finding remains open.** iv. The PO has withdrawn its claim against UN SGD Goal 9. The same is acceptable to the verification team and therefore the finding is closed.
Project Owner's response **Date:** 04/09/2023
i. Sec. F. SDG goals has been corrected in respect of SDG goals that are scored. The revision incorporates project level indicators, targets/actions, contribution to UN SDG as well as monitoring. ii. Closed iii. In the revised PSF, the project level actions and indicators have been directly linked to UN SDG targets and indicators. iv. PO wishes to claim SDG 9 and same is elaborated in the PSF
Documentation provided by Project Owner
Revised PSF Ver. 1.2
Project verifier assessment **Date:** 12/09/2023
i. Section F has now been appropriately completed with respect to paragraph 22 of Project-Sustainability-Standard, version 3.0. Hence, the finding is closed. ii. Closed iii. The project level actions and indicators have been linked to UN SDG targets and indicators. Hence, the finding is closed. iv. PO has claimed for SDG 9 and updated the PSF accordingly, providing all relevant information appropriately. Hence, the finding is closed.

Table 2. CARs from this Project Verification

CAR ID	01	**Section no.**	-	**Date:** 20/01/2023
Description of CAR				
Cover Page: Basic Information i. PO shall clarify if the project activity has been issued with carbon credits or environmental attributes of compensating nature by any other GHG/ non-GHG program, either for compliance or voluntary purposes. Accordingly, PO is requested to select only the applicable option under **'Generic Requirements applicable to all Project Types'** under "Declaration by the Authorized Project Owner and focal point". ii. With reference to CORSIA Specific Requirements, kindly confirm whether and not the project activity is a "Bundle" and check the box appropriately.				
Project Owner's response				**Date:** 29/06/2023

On cover page: 1. Under **'Generic Requirements applicable to all Project Types'** under "Declaration by the Authorized Project Owner and focal point", PO has selected only the applicable option. 2. With reference to CORSIA Specific Requirements, PO confirmed that the project activity is not a "Bundle" and unchecked the box appropriately.
Documentation provided by Project Owner
Revised PSF Version 1.1
Project verifier assessment **Date:** 20/07/2023
The "Declaration by the Authorized Project Owner and focal point" now clearly indicates that the outcomes generated by the project activity under GCC will not be claimed as carbon credits or other environmental attributes under any other GHG/ non-GHG program during the entire GCC crediting period. Furthermore, the project activity has been correctly categorised under "CORSIA Specific Requirements". The Cover page of the revised PSF is found to be correct and appropriate. Hence CAR 01 is closed.

CAR ID	02	**Section no.**	D.2	**Date:** 20/01/2023
Description of CAR				
The geo-coordinates, checked during site visit, did not match with that mentioned in section A.2 of the PSF.				
Project Owner's response				**Date:** 29/06/2023
The geo-coordinates mentioned in section A.2 of the PSF are corrected.				
Documentation provided by Project Owner				
Revised PSF Version 1.1 *GPS photographs from the site visit*				
Project verifier assessment				**Date:** 20/07/2023
The geo-coordinates for the WEGs mentioned in section A.2 are now corrected and the same are in accordance with observations made during site visit. Hence, CAR 02 is closed.				

CAR ID	03	**Section no.**	D.2	**Date:** 20/01/2023
Description of CAR				
The following was not captured in section A of the PSF as per the 'Instructions for completing the PSF': i. Summary of Project boundary, technologies/measures employed in section A.1. ii. Contribution of the project activity to sustainable development of host country in section A.1 iii. Map clearly identifying the project activity under section A.2. iv. List of facilities, systems and equipment to be elaborated upon under section A.3 e.g. transformer specifications etc. v. Details and Arrangement of Metering/ monitoring equipment for evacuation of electricity to the substation in section A.3.				
Project Owner's response				**Date:** 29/06/2023
The following is captured in section A of the PSF as per the 'Instructions for completing the PSF': i. Summary of Project boundary, technologies/measures employed in section A.1. ii. Contribution of the project activity to sustainable development of host country in section A.1 iii. Map clearly identifying the project activity under section A.2. iv. List of facilities, systems and equipment to be elaborated upon under section A.3 e.g. transformer specifications etc. v. Details and Arrangement of Metering/ monitoring equipment for evacuation of electricity to the substation in section A.3.				
Documentation provided by Project Owner				
Revised PSF Version 1.1				
Project verifier assessment				**Date:** 20/07/2023

i. Summary of Project boundary is not adequately elaborated upon. The same is to be in accordance with the methodology applied. **The finding remains open.** ii. Contribution of the project activity to sustainable development of host country has not been provided in section A.1. **The finding remains open.** iii. Map clearly identifying the project activity has now been provided under section A.2 of the revised PSF. The finding is hence closed. iv. List of facilities, systems and equipment has been elaborated upon under section A.3 of the revised PSF. However, turbine specifications to be further elaborated upon. **The finding remains open.** v. Details and Arrangement of Metering/ monitoring equipment for evacuation of electricity to the substation have not been provided in section A.3. The same can be described using a Process Flow Diagram and Single Line Diagram considering the large scale of the PA. **The finding remains open.** vi. The average generation value provided in section A.1 to be substantiated with source. vii. All the policies provided / the training documents mention "Greenko". However, no relationship between the PO and Greenko is mentioned in the PSF. PO to Clarify. viii. As is evident from the Commissioning Certificates, the 108 WEGs involved in the PO encompasses a number of villages in the Anantapuram district. PO to enlist the same for better clarity and description. Furthermore, Section C.1 to provide information on commissioning dates of the entire project as the same is done in 3 phases. ix. PO to correct the formatting, numbering, subscript, nomenclatures (in line with applied methodology) as well as typographical errors throughout the PSF. Hence, **CAR 03 remains open**.	
Project Owner's response	**Date:** 04/09/2023
i. Summary of project boundary is elaborated in accordance with the methodology. ii. Contribution of the project activity to sustainable development of host country has been updated in Sec A.1. iii. Closed iv. The turbine specifications are further elaborated. v. The details for evacuation are mentioned under sec. A.3 using a process flow diagram and a single line diagram vi. The average generation value provided in section A1 is as per the ER sheet provided and also in line with sec.B.6.3 vii. The PO is the SPV of Greenko Energies Private Limited, the same is mentioned in the revised PSF ver 1.2. viii. Village names are included in the table in sec. A.2. to provide better clarity. Section C.1 is updated with commissioning dates – phase-wise ix. PO has corrected the formatting errors throughout the PSF.	
Documentation provided by Project Owner	
1. Revised PSF ver 1.2	
Project verifier assessment	**Date:** 05/09/2023

i. Summary of Project boundary has now been elaborated upon in the revised PSF. The same is to be in accordance with the methodology applied. Hence, the finding is closed.
ii. Contribution of the project activity to sustainable development of host country has now been provided in section A.1. Hence, the finding is closed.
iii. Closed.
iv. Turbine Specifications have now been elaborated upon under section A.3 of the revised PSF. Hence, the finding is closed.
v. Details and Arrangement of Metering / monitoring equipment for evacuation of electricity to the substation have now been provided in section A.3 in the form of a Line diagram. Hence, the finding is closed.
vi. The average generation value provided in section A.1. Hence, the finding is closed.
vii. Section A.1 of the revised PSF now clearly establishes the relationship between the PO and Greenko Energies Private Limited. Hence, the finding is closed.
viii. The PSF has been appropriately revised to incorporate the villages involved in the PA under section A.2. Furthermore, Section C.1 now includes the phase wise commissioning dates. The same is in accordance with the commissioning certificates. The finding is closed.
ix. PO has corrected the formatting errors throughout the PSF. Hence, the finding is closed.

CAR ID	04	**Section no.**	D.3.1	**Date:** 20/01/2023

Description of CAR

i. The PO is required to include reference of GCC Clarification No.1 and the appropriate versions of the Tools applied under section B.1
ii. All applicability conditions but applicability condition 06 pertaining to CO2 emission factor of biofuels was referred in section B.2 of the PSF. All the applicability conditions (under Section 2.2.) of the 'Tool to calculate the emission factor for an electricity system, Version 07.0 (Tool 07)' shall be discussed.
iii. PO shall incorporate applicability conditions of all the tools referred along with explanation/ description of any documentation referred as per the Instructions for completing the PSF in section B.2.

Project Owner's response **Date:** 28/06/2023

1. PO has included reference of GCC Clarification No.1 and the appropriate versions of the Tools applied under section B.1
2. Applicability condition 06 pertaining to CO_2 emission factor of biofuels was referred as per the adopted GCC methodology and the justification given is no biofuels are used. All the applicability conditions (under Section 2.2.) of the 'Tool to calculate the emission factor for an electricity system, Version 07.0 (Tool 07)' have been discussed.
3. PO has incorporated all applicability conditions of all the tools referred along with justification for all tools applied are included under section B.2.

Documentation provided by Project Owner

Revised PSF Version 1.1

Project verifier assessment **Date:** 20/07/2023

i. The reference to GCC Clarification No.1, version 1.3 as well as all applicable Tools along with their appropriate versions have been included under section B.1 of the revised PSF. Finding is therefore closed.
ii. All applicability conditions but applicability condition 06 pertaining to CO_2 emission factor of biofuels of the 'Tool to calculate the emission factor for an electricity system, Version 07.0 (Tool 07)'was referred. **Hence, finding remains Open.**
iii. All applicability conditions mentioned under "Tool 24 - Common Practice Version 3.1", "Tool 27 - Investment analysis, Version 12.0" and "Tool 01 – Tool for the demonstration and assessment of additionality, Version 7.0" have now been included for justification in section B.2 of the revised PSF. The same are found to be appropriate and acceptable to the verification team and hence the finding is closed.

Project Owner's response	**Date:** 04/09/2023
ii. Applicability condition 06 pertaining to CO_2 emission factor of biofuels is corrected. (No bio fuels are used by the project activity)	
Documentation provided by Project Owner	
Revised PSF Ver 1.2	
Project verifier assessment	**Date:** 07/11/2023
All applicability conditions of the 'Tool to calculate the emission factor for an electricity system, Version 07.0 (Tool 07)' have been referred. Finding is therefore closed.	

CAR ID	05	**Section no.**	D.3.4	**Date:** 20/01/2023
Description of CAR				
Under section B.4 of the PSF: i. PO is required to provide and explain all data used to establish the baseline scenario viz. parameters, data sources along with relevant references. ii. PO is also required to describe how the relevant national and/or sectoral policies, regulations and circumstances are taken into account.				
Project Owner's response				**Date:** 28/06/2023
Under section B.4 of the PSF: i. PO has updated the PSF and explained all data used to establish the baseline scenario viz. parameters, data sources along with relevant references. ii. PO has also described how the relevant national and/or sectoral policies, regulations and circumstances are taken into account.				
Documentation provided by Project Owner				
Revised PSF Version 1.1				
Project verifier assessment				**Date:** 20/07/2023
i. The PSF is appropriately revised to include the data used to establish the baseline scenario along with relevant references. The baseline emission factor parameters are based on the latest available database published by the Central Electricity Authority (CEA), Government of India. Version 17.0 that was applicable was the time of PSF submission to GCC. The same is found to be appropriate and acceptable to the verification team. The finding is hence closed. **ii.** Description as to how the relevant national and/or sectoral policies, regulations and circumstances are taken into account has to be elaborated upon. PO to co-relate the same with other relevant sections of the PSF. **Finding remains open.**				
Project Owner's response				**Date:** 04/09/2023
ii. While the relevant national and/or sectoral policies, regulations are explained under Legal requirement test, how the relevant national and/or sectoral policies, regulations and circumstances are taken into account has been elaborated and co-related with other relevant sections in sub-step 1(b) (consistency with mandatory laws and regulations) of sec. B.5.				
Documentation provided by Project Owner				
Revised PSF Ver 1.2				
Project verifier assessment				**Date:** 05/09/2023
Section B.4, Legal Requirement Test under section B.5 as well as sub-step 1(b) (consistency with mandatory laws and regulations) of sec. B.5. of the revised PSF sufficiently elaborate upon the relevant national and/or sectoral policies, regulations and circumstances are taken into account by the PA. The same is found to be acceptable and hence CAR 05 is closed.				

CAR ID	06	**Section no.**	D.3.5	**Date:** 20/01/2023
Description of CAR				

Under Section B.5 of the PSF: i. The Legal Requirement Test to demonstrate additionality is required to be elaborated upon supported with details and documentary evidence. ii. Common Practice analysis step 2(a), identifies 'the states of Andhra Pradesh in India as the applicable geographical area". Justification for the specific selection as against the rest of the host country in accordance with Paragraph 9 of applied Tool 24 is not provided.
Project Owner's response **Date:** 28/06/2023
Under Section B.5 of the PSF i. The Legal Requirement Test to demonstrate additionality is elaborated upon supported with details already in PSF. ii. For Common Practice analysis step 2(a), justification for selected geographical area against the rest of the host country in accordance with Paragraph 9 of applied Tool 24 is provided in PSF.
Documentation provided by Project Owner
Revised PSF Version 1.1 *Plant-wise Details of All India Renewable Energy Projects-Reg. dt. 20/03/2020 published by CEA, Ministry of Power, Govt. of India*
Project verifier assessment **Date:** 20/07/2023
i. The Legal Requirement Test to demonstrate additionality is not elaborated upon supported with details and documentary evidence. **The finding therefore remains open.** **ii.** Justification for the specific selection of a state i.e. Andhra Pradesh as against the rest of the host country has now been provided for the project activity. The same is acceptable to the verification team and the finding is therefore closed.
Project Owner's response **Date:** 04/09/2023
i. The Legal Requirement Test to demonstrate additionality is elaborated with supporting details in sec B.5. in the revised PSF. The section has been clearly marked for easy identification
Documentation provided by Project Owner
Revised PSF Ver. 1.2
Project verifier assessment **Date:** 07/11/2023
Legal Requirement Test under section B.5 of the revised PSF has been appropriately elaborated upon to demonstrate additionality. Hence CAR 06 is closed.

CAR ID	07	**Section no.**	D.3.7	**Date:**20/01/2023
Description of CAR				
Under Section B.6.2 of the PSF: i. Version of the Methodology GCCM001 mentioned in the table for ex-ante fixed parameters is obsolete. ii. The columns "QA/QC procedure" and "Purpose of data" are not appropriately completed for the parameter $EF_{grid, OM,y}$ iii. The column "Measured/calculated /default" is not appropriately completed for the parameter $EF_{grid, CM,y}$				
Project Owner's response **Date:** 28/06/2023				
Under Section B.6.2 of the PSF: i. Version of the Methodology GCCM001 mentioned in the table for ex-ante fixed parameters is corrected. ii. The columns "QA/QC procedure" and "Purpose of data" are completed appropriately for the parameter $EF_{grid, OM,y}$ iii. The column "Measured/calculated /default" is appropriately completed for the parameter $EF_{grid, CM,y}$				
Documentation provided by Project Owner				
Revised PSF Version 1.1				

Project verifier assessment	**Date:** 20/07/2023
The corrections made in Section B.6.2 of the revised PSF are found to be appropriate. Hence CAR 07 is closed.	

CAR ID	08	**Section no.**	D.6	**Date:** 20/01/2023
Description of CAR				
In section G of the PSF, it is unclear whether the E+/S+/SDG impacts of project were discussed during LSC meeting.				
Project Owner's response				**Date:** 29/06/2023
In section G of the PSF, discussion on E+/S+/SDG impacts of project were discussed during LSC meeting and same is mentioned in PSF.				
Documentation provided by Project Owner				
Revised PSF Version 1.1				
Project verifier assessment				**Date:** 20/07/2023
SGD impacts of the project discussed during the LSC meetings are to be elaborated upon in section G of the PSF in addition to details about No net harm to Environment (E+) as well as No net harm to the Society (S+) discussed as neither section G.1 / G.2 provide details about the same. Summary of comments provided revolves mainly around employment and welfare. **The finding therefore remains open.**				
Project Owner's response				**Date:** 04/09/2023
Section G has been revised by including the details of how the project activity contributes to E+/S+/UN SDG goals. Summary of comments not only includes employment and welfare, but also about the impact of the project activity on the climatic condition. The question on welfare raised by the stakeholders is in fact all inclusive in as much as it includes jobs, training, medical facilities, water supply, power, etc. That is why, the project representative had requested the shareholders to present their requirements to the site-in-charge through the village representative, so that the activities could be taken up based on the priority and fund availability.				
Documentation provided by Project Owner				
Revised PSF Ver. 1.2.				
Project verifier assessment				**Date:** 06/09/2023
The changes made by PO in PSF along with supportive documents is accepted by verification team, hence CAR 08 is closed.				

Table 3. FARs from this Project Verification

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

Appendix 5. Environmental safeguard assessment

Impact of Project Activity on		Information on Impacts, Do-No-Harm Risk Assessment and Establishing Safeguards									Project Owner's Conclusion		GCC Verifier's Conclusion	
		Description of Impact *(both positive and negative)*	**Legal requirement / Limit**	**Do-No-Harm Risk Assessment**			**Risk Mitigation Action Plans**		**Do-No-Harm Residual Risk Assessment**		**Self-Declaration**		**3rd Party Audit**	
				Not Applicable *(No actions required)*	**Harmless** *(No actions required)*	**Harmful** *(Actions required)*	**Operational Controls**	**Program of Risk Management Actions**	**Re-evaluate Risks**	**Monitoring**	**Explanation of Conclusion**	**The Project Activity will not cause any harm**	**Verification Process**	**Will the Project Activity cause any harm?**
Environmental impacts on the identified categories[8] indicated below.	*Indicators for environmental impacts*	*Describe anticipated environmental impacts, both positive and negative from all sources (stationary and mobile), that may result from the Project Activity, within and outside the project boundary, over which the Project Owner(s) has control, and beyond what would reasonably be expected to occur in the absence of the Project Activity.*	*Describe the applicable national regulatory requirements /legal limits related to the identified risks of environmental impacts.*	*If no environmental impacts are anticipated, then the Project Activity is unlikely to cause any harm (is safe) and shall be indicated as **Not Applicable** (No actions required)*	*If environmental impacts are anticipated, but are expected to be in compliance with applicable national regulatory requirements/ below the legal limits, then the Project Activity is unlikely to cause any harm (is safe) and shall be indicated as **Harmless** (No actions required)*	*If environmental impacts are anticipated that will not be in compliance with the applicable national regulatory requirements or are likely to exceed legal limits, then the Project Activity is likely to cause harm (may be un-safe) and shall be indicated as **Harmful** (Actions required).*	*Describe the operational controls and best practices, focusing on how to implement and operate the Project Activity, to reduce the risk of impacts that have been identified as **Harmful**.*	*Describe the Program of Risk Management Actions (refer to Table 3), focusing on additional actions (e.g., installation of pollution control equipment) that will be adopted to reduce the risk of impacts that have been identified as **Harmful**.*	*Re-evaluate risks after Risk Mitigation Action Plans have been developed (refer to previous two columns) for impacts that have been identified as Harmful. Indicate whether the risks have been eliminated or reduced and, where appropriate, indicate them as **Harmless** (No actions required)*	*Describe the monitoring approach and the parameters to be monitored for each impact that has been identified as Harmful and described in the PSF (refer to Table 3).*	*Describe how the Project Owner has concluded that the Project Activity is likely to achieve the identified Risk Mitigation Action Plan targets for managing risks to levels that are unlikely to cause any harm.*	*Confirm that the Project Activity risks of negative environmental impacts are expected to be managed to levels that are unlikely to cause any harm (Mark +1 for **Yes** or and -1 for **No**)*	*Describe how the GCC Verifier has assessed that the Project Activity has adopted Risk Mitigation Action Plans to mitigate the risks of negative environmental impacts to levels that are unlikely to cause any harm*	*Confirm whether the Project Activity is expected to manage risks of negative environmental impacts to levels that are unlikely to cause any harm (Mark +1 for **Yes** or and -1 for **No**)*
Environmental Safeguards														
Environment - *Air*	*SO_x emissions (EA01)*	The project activity does not cause SOx emissions. The project	National Ambient Air Quality Standards as notified by CPCB	Not Applicable	-	-	Not Applicable	Not Applicable	Not Applicable	No action required	The Project proponent confirms that the project activity will	0	The project activity will not cause SOx emissions	0

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

		activity avoids SOx emissions that would have been generated by the similar activity in the baseline, where the fuel used are fossil fuels.									not cause SOx emissions			
	NO_x emissions *(EA02)*	The project activity does not cause NOx emissions. The project activity avoids NOx emissions that would have been generated by the similar activity in the baseline, where the fuel used are fossil fuels.	National Ambient Air Quality Standards as notified by CPCB.	Not Applicable	-	-	Not Applicable	Not Applicable	Not Applicable	No action required	The Project proponent confirms that the project activity will not cause NOx emissions.	0	The project activity will not cause NOx emissions.	0
	CO_2 emissions *(EA03)*	Project Activity generates Electricity from renewable source. Hence no CO2 emissions from the project activity. In the absence of project , fossil fuel based	National Ambient Air Quality Standards as notified by CPCB.	-	Harmless		Not Applicable	Not Applicable	Not Applicable	Emission reductions in tCO_2e per year monitored through ER sheet on a monthly basis using the emission factor	Project owner concludes that, the project does not generate CO2 as the power is generated using renewable energy CO_2Emission reduction will be measured based on the	+1	The CO2 emission reduction is validated from the ER calculation sheet /02/ and found appropriate	+1

		power plants will be used, which produce more Co_2 emissions to generate electricity.									electricity generated using the emission reduction factor			
	CO emissions *(EA04)*	The project activity does not generate any CO emissions within or outside the project boundary. In the absence of project activity, there is a possibility of CO emissions.	National Ambient Air Quality Standards as notified by CPCB.	Not Applicable	-	-	Not action required	Not Applicable	Not Applicable	No action required	PO concludes that, no SPM emissions produced from the Project activity during Operational phase. Negligible amount of emissions during construction.	0	No SPM emissions produced from the Project activity during Operational phase. Negligible amount of emissions during construction	0
	Suspended particulate matter (SPM) emissions *(EA05)*	Executed Project activity does not produce any SPM emissions except during construction	National Ambient Air Quality Standards as notified by CPCB.	Not Applicable	-	-	Not Applicable	Not Applicable	Not Applicable	No action required	PO concludes that, no SPM emissions produced from the Project activity during Operational phase. Negligible amount of emissions during construction.	0	No SPM emissions produced from the Project activity during Operational phase. Negligible amount of emissions during construction	0
	Fly ash emissions	Fly ash emissions	National Ambient Air	Not Applicable	-	-	Not Applicable	Not Applicable	Not Applicable	No action required	PO confirms that, in the	0	In the baseline	0

	(EA06)	are not produced from this project activity either within or outside the project boundary. In the absence of project activity, conventional power plant produce Fly ash emissions	Quality Standards as notified by CPCB.								baseline scenario (grid) some of the fossil fuel power plants produce Fly ash emissions, on which data is not available.		scenario (grid) some of the fossil fuel power plants produce Fly ash emissions, on which data is not available.	
	Non-Methane Volatile Organic Compounds (NMVOCs) *(EA07)*	the wind power project does not cause any NMVOC emission	National Ambient Air Quality Standards as notified by CPCB.	Not Applicable	-	-	Not Applicable	Not Applicable	Not Applicable	No action required	PO confirms that the project activity does not emit any NMVOCs and solar energy projects have been classified as white category. An acknowledgement from MOEF for White Category industry is enclosed	0	The project activity does not emit any NMVOCs and solar energy projects have been classified as white category. An acknowledgement from MOEF for White Category industry is enclosed	0
	Odor emissions *(EA08)*	The project does not emit any odor.	National Ambient Air Quality Standards as notified by CPCB.	Not Applicable	-	-	Not Applicable	Not Applicable	Not Applicable	No action required	PO confirms that the project activity does not emit any odor.	0	The project activity does not emit any odor.	
	Noise Pollution *(EA09)*	Noise Will be generated at the time of construction phase for limited period and	Noise (Regulation and control Rules 2000 amended in 2010)	-	Harmless	-	-	Not Applicable	Not Applicable	The noise level will be monitored in db on monthly basis around the wind turbines,	PO confirms that, the noise will be between 43dB (A) and 50 dB (A), and hence within the statutory	+1	It is evident from the monitoring records maintained at site that the Noise levels are well below	+1

		during operations in the surrounding area of the turbines.								pooling station as per the records maintained.	limits. Hence, it will not cause any harm. Noise level will be monitored on a monthly basis and recorded.		the limit defined by the law. The same was also confirmed by the verification team during site visit as well as from the interviews of stakeholders. Therefore, the impact of the said parameter is assessed as harmless. and scored a +1 by the project owner. This is accepted by the project verification team.	
	Shadow flicker (EA10)	Shadow flicker occurs when the sun passes behind the wind turbine and casts a shadow. As the rotor blades rotate, shadows pass over the same point causing an effect termed shadow flicker. Shadow flicker may become a problem	MNRE draft turbine certification scheme dated 05.11.2018 mentions A distance of HH+1/ 2 RD+ 5m (Hub Height+ Half Rotor Diameter +5 meters) from Public Roads, railway tracks, highways, buildings and public institutions shall be	Not Applicable	-	-	-	The distance is maintained between WEGs as required by MNRE draft turbine certification scheme. Moreover, the human settlement is located far away.	-	The hub height is maintained to reduce the effect.	PO concludes settlements are far away from the project area and hence there will be no shadow flicker effect on the human settlement	0	Settlements are far away from the project area and hence there will be no shadow flicker effect on the human settlement	0

		when potentially sensitive receptors (e.g., residential properties, workplaces, learning and/or health care spaces/facilities) are located nearby, or have a specific orientation to the wind energy facility	maintained. Which is being kept in mind during the construction phase of project (Section 2.3)											
Environment - *Land*	*Solid waste Pollution from Plastics*	No plastic waste is generated by the project activity	Plastic Waste (Management and Handling) Rules, 2016	Not applicable			Not applicable	Not applicable	Not applicable	No action required	The project does not generate any plastic waste. Thus PO concludes that the there is no solid waste pollution from plastics		The project does not generate any plastic waste. Thus the project verifier concludes that the there is no solid waste pollution from plastics	
	Solid waste Pollution from Hazardous wastes	There is no possibility of waste generation from hazardous wastes on year to year basis. Even otherwise if any waste is generated at site, PO has a standard procedure for disposal of such waste.	Hazardous and other Wastes(Management and Transboundary Movement) Rules, 2016	-	Harmless	-	Not applicable	Not applicable	Not applicable	Solid waste (Hazardous) quantity (in kgs/ltrs) disposed per year. Monitored through form 3 of waste management.	PP concludes that, Hazardous waste will be collected and disposed properly. Hence, it will not cause any harm to the environment.	+1	The project owner has established a waste and hazardous materials management Plan. The same was confirmed during the onsite assessment and accepted by the	+1

		Whenever such waste is generated, the same is stored at designated place at site and disposed off through approved PCB vendors.											verification team.	
	Solid waste Pollution from Bio-medical wastes	No bio medical waste is generated by the project activity	Biomedical Waste Management Rules 2016Movement) Rules, 2016	Not applicable			Not applicable	Not applicable	Not applicable	No action required	Project proponent confirms that the project activity does not generate any biomedical waste. Thus there is no solid waste pollution from biomedical wastes		The project activity does not generate any biomedical waste. Thus there is no solid waste pollution from biomedical wastes	
	Solid waste Pollution from E-wastes	There is a probability of project generating E-wastes (spares of SCADA system and inverters)	E-waste (Management and Handling) Rules 2011		Harmless		It will be Collected stored at designated place and it is recycled/refubrished / reused /disposed properly through authorized vendors and comply with the rules of E Waste disposal guidelines	Not applicable	Not applicable	Solid waste(E waste) quantity (in kgs/tons/numbers) reused/recycled/refubrished or disposed per year Monitored through records maintained or form 2 of waste management	PO concludes that, the solid waste from E-wastes will be collected, segregated and reused/recycled/refurbished/ and disposed properly. Hence, E-waste will not cause any harm to environment	+1	The quantity of E-waste reused/recycled/refurbished/disposed of will be monitored per year by means of the records maintained on site. This was further confirmed by interviewing the monitoring personnel of the project activity	+1

													during site visit.	
	Solid waste Pollution from Batteries	The project activity will generate solid waste from batteries, at the end of life of batteries.	Battery Waste Management rules-2016	Not Applicable			Used batteries will be returned to the battery manufacturers, who will recycle them-	Not Applicable	Not Applicable	No action required	PO concludes that the batteries will be returned to the manufactures as a part of Battery Management Rules.		The batteries will be returned to the manufactures as a part of Battery Management Rules. Hence, no negative impact.	
	Solid waste Pollution from end of life products/ equipment	There is no possibility of waste generation from end of life products on year to year. Even otherwise if any waste is generated at site, PO has a standard procedure for disposal of such waste. Whenever such waste is generated, the same is stored at designated place at site and disposed off to approved PCB vendors.	Solid Waste Management Rules, 2016	Not Applicable			Not Applicable	Not Applicable	Not Applicable	No action required	PO concludes that the project will not generate any solid waste from end of life products / equipment during operational phase. on year to year basis. Even otherwise if any waste is generated at site, PO has a standard procedure for disposal of such waste. Whenever such waste is generated, the same is stored at designated place at site and disposed off to approved PCB vendors.		PO has a standard procedure for disposal of such waste. Whenever such waste is generated, the same is stored at designated place at site and disposed of to approved PCB vendors.	

	Soil Pollution from Chemicals (including Pesticides, heavy metals, lead, mercury)	The project does not use any chemicals (including pesticides, heavy metals ,lead, mercury)	Not applicable	Not applicable			Not applicable	Not applicable	Not applicable	No action required	PO confirms that the project will not generate any soil pollutant chemicals, including pesticides, heavy metals, lead and mercury		The project will not generate any soil pollutant chemicals, including pesticides, heavy metals, lead and mercury	
	land use change (change from cropland /forest land to project land) (EL08)	Project activity is established in non-crop land and non-forest land, so there is no change in land use.	The Telangana Agricultural Land (Conversion for Non Agricultural Purposes) Act, 2006	Not applicable			Not applicable	Not applicable	Not applicable	No action required	Project activity is located in non -crop/ non-forest area. Hence, the question of change in land use does not arise.		Project activity is located in non -crop/ non-forest area. Hence, the question of change in land use does not arise.	
Environment - *Water*	*Reliability/ accessibility of water supply*	Not Applicable	Not Applicable	Not Applicable			Not Applicable	Not Applicable	Not Applicable	No action required	Project activity does not require water except for drinking and sanitary purposes		Project activity does not require water except for drinking and sanitary purposes	
	Water Consumption from ground and other sources	Not Applicable	Not Applicable	Not Applicable			Not Applicable	Not Applicable	Not Applicable	No action required	Project activity does not require water except for drinking and sanitary purposes		Project activity does not require water except for drinking and sanitary purposes	
	Generation of wastewater	Not Applicable	The Water (Prevention & Control of Pollution) Act, 1974	Not Applicable			Not Applicable	Not Applicable	Not Applicable	No action required	The project activity does not generate any wastewater, except water used for sanitary purposes,		The project activity does not generate any wastewater, except water used for sanitary purposes,	

											which is harmless.		which is harmless.	
	Wastewater discharge without/with insufficient treatment	Not Applicable	The Water (Prevention & Control of Pollution) Act, 1974	Not Applicable			Not Applicable	Not Applicable	Not Applicable	No action required	The project activity does not discharge any wastewater other than water used for sanitary purposes, which is harmless.		The project activity does not discharge any wastewater other than water used for sanitary purposes, which is harmless.	
	Pollution of Surface, Ground and/or Bodies of water	Not Applicable	The Water (Prevention & Control of Pollution) Act, 1974	Not Applicable			Not Applicable	Not Applicable	Not Applicable	No action required	The project activity does not pollute surface/ground and/or bodies of water.		The project activity does not pollute surface/ground and/or bodies of water.	
	Discharge of harmful chemicals like marine pollutants / toxic waste (EW06)	Not Applicable	The Water (Prevention & Control of Pollution) Act, 1974	Not Applicable			Not Applicable	Not Applicable	Not Applicable	No action required	The project activity does not discharge any harmful chemicals or toxic waste		The project activity does not discharge any harmful chemicals or toxic waste	
Environment – *Natural Resources*	*Conserving mineral resources*	The project activity generates electricity from renewable source i.e., using solar, so we conserve natural resources as, in the baseline scenario, electricity is generated by using fossil fuels.	Mines and Minerals (Development and Regulation) Amendment Act, 2015	Not Applicable			Not Applicable	Not Applicable	Not Applicable	No action required	PO concludes that, project activity does not use any mineral, ,as the electricity is generated based on renewable sources	0	The project activity does not use any mineral, ,as the electricity is generated based on renewable sources	0

	Protecting/ enhancing plant life	Not Applicable	There ae no regulations	Not Applicable			Not Applicable	Not Applicable	Not Applicable	No action required	Project activity is implemented in barren land. There were no trees at the time of implementation.		Project activity is implemented in barren land. There were no trees at the time of implementation.	
	Protecting/ enhancing species diversity	Wind mills have potential to harm birds as they may be in bird's path.	Environment protection Act, 1986	-	Harmless		Flickering action divert the birds' path and provision of bird guards will protect birds.	Not Applicable	Not Applicable	Bird hits per month is monitored and recorded in register maintained at site	Flickering action diverts birds' path. Moreover, bird guards will also be provided. Thus reducing mortality of birds.	+1	Flickering action diverts the birds' path and provision of bird guards will protect birds. Bird hits per month is monitored and recorded in register maintained at site. Therefore, the impact of the said parameter is assessed as harmless. and scored a +1 by the project owner. This is accepted by the project verification team	+1
	Protecting/ enhancing forests	Not Applicable	The Forest (Conservation) Act, 1980 & 1981	Not Applicable			Not Applicable	Not Applicable	Not Applicable	No action required	PO confirms that the project is located in a barren land		The project is located in a barren land,	
	Protecting/ enhancing other depletable	Not applicable	Mines and Minerals (Development and	Not applicable			Not applicable	Not applicable	Not applicable	No action required	As the project is a renewable energy		Since the project is a renewable energy	

	natural resources		regulation) Act, 1957							project, it is already conserving energy, as in the absence of the project, energy would have been generated using fossil fuel.		project, it is already conserving energy	
	Conserving energy	Not applicable	Energy Conservation Act, 2001	Not applicable			Not applicable	Not applicable	Not applicable	No action required	As the project is a renewable energy project, it is already conserving energy, as in the absence of the project, energy would have been generated using fossil fuel.		Since the project is a renewable energy project, it is already conserving energy	
	Replacing fossil fuels with renewable sources of energy	This project activity replace fossil fuels with solar energy, which is a renewable energy source for the generation of electricity.	There are no Regulations at present,		Harmless		Not applicable	Not applicable	Not applicable	Quantity of net electricity generated per year replacing fossils fuel., evidenced by Joint Meter Reading	Project proponent concludes that the Project activity will Supply Energy to the grid using Renewable Source of energy.	+1	The Project activity will Supply Energy to the grid using Renewable Source of energy. The monthly value of metered energy is the basis for PO to raise monthly invoices. Therefore, Net electricity supplied to the grid by the project activity can be cross	+1

													checked with the JMR and monthly invoices raised.	
	Replacing ODS with non-ODS refrigerants	Not applicable	There are no regulation at present	Not applicable			Not applicable	Not applicable	Not applicable	No action required	As this is a renewable energy project replacement of ODS with non-ODS refrigerants does not arise		As this is a renewable energy project replacement of ODS with non-ODS refrigerants does not arise	
Note: If the score is: (a) zero or greater, the overall impact is neutral or positive and there is no net harm; and (b) less than zero, the overall impact is negative and there is net harm to Environment. Score is obtained after adding the individual scores in each of the rows in the last column of the above table.														
Net Score:			**+6**											
Project Owner's Conclusion in PSF:			The Project Owner confirms that the Project Activity will not cause any net harm to the environment.											
GCC Project Verifier's Opinion:			The GCC Verifier certifies that the Project Activity is not likely to cause any net harm to the environment.											

Appendix 6. Social safeguard assessment

Impact of Project Activity on		**Information on Impacts, Do-No-Harm Risk Assessment and Establishing Safeguards**									**Project Owner's Conclusion**		**GCC Verifier's Conclusion**	
		Description of Impact (*both positive and negative)*	**Legal requirement /Limit**	**Do-No-Harm Risk Assessment**			**Risk Mitigation Action Plans**		**Do-No-Harm Residual Risk Assessment**		**Self-Declaration**		**3rd Party Audit**	
				Not Applicable *(No actions required)*	**Harmless** *(No actions required)*	**Harmful** *(Actions required)*	**Operational Controls**	**Program of Risk Management Actions**	**Re-evaluate Risks**	**Monitoring**	**Explanation of Conclusion**	**The Project Activity will not cause any harm**	**Verification Process**	**Will the Project Activity cause any harm?**
Social impacts on the identified categories[9] indicated below.	*Indicators for social impacts*	*Describe the impacts on society and stakeholders, both positive and negative, that may result from constructing and operating of the Project Activity.*	*Describe the applicable national regulatory requirements / legal limits related to the identified risks of social impacts.*	*If no social impacts are anticipated, then the Project Activity is unlikely to cause any harm (is safe) and shall be indicated as* ***Not Applicable*** *(No actions required)*	*If social impacts are anticipated, but are expected to be in compliance with applicable national regulatory requirements/ legal limits, then it the Project Activity is unlikely to cause any harm (is safe) and shall be indicated as* ***Harmless*** *(No actions required)*	*If social impacts are anticipated that will not be in compliance with the applicable national regulatory requirements/ legal limits, then the Project Activity is likely to cause harm (may be unsafe) and shall be indicated as* ***Harmful*** *(Actions required).*	*Describe the operational controls and best practices, focusing on how to implement and operate the Project Activity, to reduce the risk of impacts that have been identified as* ***Harmful****.*	*Describe the Program of Risk Management Actions (refer to Table 3), focusing on additional actions (e.g., construction of crèche for workers) that will be adopted to reduce the risk of impacts that have been identified as* ***Harmful****.*	*Re-evaluate risks after Risk Mitigation Actions plans have been developed (refer to previous two columns) for impacts that have been identified as Harmful. Indicate whether the risks have been eliminated or reduced and, where appropriate, indicate them as* ***Harmless*** *(No actions required)*	*Describe the monitoring approach and the parameters to be monitored for each impact that has been identified as Harmful and to be described in the PSF (refer to Table 3).*	*Describe how the Project Owner has concluded that the Project Activity is likely to achieve the identified Risk Mitigation Action Plan targets for managing risks to levels that are unlikely to cause any harm.*	*Confirm that the Project Activity risks of negative social impacts are expected to be managed to levels that are unlikely to cause any harm (Mark +1 for* ***Yes*** *or and -1 for* ***No****)*	*Describe how the GCC Verifier has assessed that the Project Activity has adopted Risk Mitigation Action Plans to mitigate the risks of negative environmental impacts to levels that are unlikely to cause any harm*	*Confirm whether the Project Activity is expected to manage risks of negative environmental impacts to levels that are unlikely to cause any harm (Mark +1 for* ***Yes*** *or and -1 for* ***No****)*
Social Safeguards														
Social - *Jobs*	*Long-term jobs (> 1 year) created/ lost*	There is a positive impact of the project activity on the creation of long-term jobs during its	There are no Regulations at present	-	Harmless	-	No action required	Not applicable	Not applicable	Number of persons employed (> 1 year) and monitored per year through employment records	Though there is no mandatory law, PO has an internal goal of improving the local economy by	+1	This was confirmed during interviews conducted on site and the monitoring practices	+1

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

		operational time.									providing direct and indirect employment opportunities and Economic value addition.		followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team.	
	New short-term jobs (< 1 year) created/ lost	There is a positive impact of the project activity on the creation of short-term jobs for local worker during its construction phase and operational phase.	There are no Regulations at present	-	Harmless	-	No action required	Not applicable	Not applicable	Number of persons employed(< 1 year) monitored per year through records	Though there is no mandatory law, PP has an internal goal of improving the local economy by providing short term employment and Economic value addition.	+1	This was confirmed during interviews conducted on site and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team.	+1
	Sources of income generation increased / reduced	The project activity creates employment for people through infrastructure development in the nearby project area, which will increase income of people.	There are no regulations at present	Not Applicable			No action required	Not Applicable	Not Applicable	Not Applicable	PO confirms that, the project activity will create jobs for people, through infrastructure development, which will increase in source of income.		The project activity will create jobs for people, through infrastructure development which will increase in source of income. Hence, no negative impact.	

	Avoiding discriminati on when hiring people from different race, gender, ethnics, religion, marginalize d groups, people with disabilities (SJ04) *(human rights)*	The project will provide employment to all without discriminati on based on gender, ethnicity, religion, etc.	Article 16 of Constitution of India	Not applicable			No action required	Not applicable	Not applicable	Not Applicable	As the constitution provides for equal opportunity to all in employment , PP confirms that the project will provide employment without discriminati on		The project will provide employment without discriminati on. This was confirmed via interview with the project representati ves and employees at the time of on-site visit.	
Social - *Health & Safety*	*Disease prevention*	There is no disease prevention through the project activity	The Factories Act, 1948	Not applicable			No action required	Not applicable	Not applicable	Not Applicable	PP confirms that the project will maintain proper hygienic condition to protect the employees		The project will maintain proper hygienic condition to protect the employees. Hence, no negative impact. This was confirmed during the on-site visit.	
	Occupation al health hazards (SHS02)	The project activity doesn't contribute to any occupationa l health hazards.	The Factories Act, 1948				No action required	Not applicable	Not applicable	Not Applicable	PO confirms that the project will provide good working environment to employees so that they are not exposed to any occupationa l health hazards.		The project will provide good working environment to employees so that they are not exposed to any occupationa l health hazards. Hence, no negative impact.	

	Reducing / increasing accidents	Project activity will strive to reduce the accidents during construction and operational phase by its EHS policy.	There are no specific Regulations on this aspect,		Harmless		As per the Factories Act, a written notice should be given to the Factories Inspector within 72 hours of the occurrence of accident and acknowledgement taken	Not Applicable	Not Applicable	Record of major Accidents/incidents rate in the year monitored through EHS records For this parameter trainings are also provided for which Training records are maintained.	PP has an EHS policy which aims to reduce accidents and ensure employee 'health and safety, Employees will be trained in operation and maintenance aspects of WTGs and will be provided with necessary safety equipment to avoid accidents.	+1	An appropriate monitoring plan has been put in place to monitor the parameter for the impact, hence the scoring of +1 has found acceptable by the team.	+1
	Reducing / increasing crime	The project doesn't reduce or increase the crime.	Indian Penal Code deals with crime and punishment	Not applicable			No action required	Not applicable	Not applicable	Not Applicable	Since the project activity is an energy generation plant, the PP concludes that the project activity doesn't increase or reduce crime.	X0060	Since the project activity is an energy generation plant, the PP concludes that the project activity doesn't increase or reduce crime.	
	Reducing / increasing food wastage	The project activity doesn't involve in reducing/ increasing food wastage	Food Waste (Reduction) Act, 2018	Not applicable			No action required	Not applicable	Not applicable	Not Applicable	The project will provide a suitable place for employees to store the lunch and dine to avoid any contamination and wastage. Food wastage is		The project will provide a suitable place for employees to store the lunch and dine to avoid any contamination and wastage. Food wastage is	

											not anticipated.		not anticipated.	
	Reducing / increasing indoor air pollution	The project activity doesn't involve in reducing/increasing indoor air pollution	The Air (Prevention & Control of Pollution) Act, 1981	Not applicable			No action required	Not applicable	Not applicable	Not Applicable	Project proponent confirms that the Wind energy projects are installed in open and do not cause any air pollution.		Project proponent confirms that the Wind energy projects are installed in open and do not cause any air pollution.	
	Efficiency of health services	The project activity conducts medical camps, distribution of medicines and vaccines for the stakeholders which will contributes to rural or community welfare in terms of efficiency of health services.	There are no statutory regulations on efficiency of health services in India at present		Harmless		No action required	Not applicable	Not applicable	Number of health related activities conducted like medical camps, Vaccines distributed Medicine distributed to stakeholders. These will be monitored once in three years	Project proponent will conduct health camps for people in the nearby villages.	+1	PO will conduct health camps for people in the nearby villages. The means of monitoring was confirmed during interviews conducted on site and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team.	+1
	Sanitation and waste management	Not Applicable	Hazardous and other Wastes (Management and Transboundary movement)	Not applicable			No action required	Not applicable	Not applicable	Not Applicable	The PO confirms that the project will ensure proper disposal of wastes as		The project will ensure proper disposal of wastes as per Central Pollution Control	

			Amendment Rules, 2016								per Central Pollution Control Board guidelines ;Septic tank will be provided with onsite treatment before disposal. Toilets, septic tanks and waste collection areas will be located away from natural drainage channels.		Board guidelines ;Septic tank will be provided with onsite treatment before disposal. Toilets, septic tanks and waste collection areas will be located away from natural drainage channels.	
Social - *Education*	*specialized training / education to local personnel (SE01)*	Project provides job-related training and thereby impart knowledge to existing employees and new recruits	There are no regulations at present		Harmless		Training operation & maintenance of WEGs, occupational safety, like fire safety, first aid, emergency procedures, risk assessment, accident reporting procedure welfare activities like, safe use of workplace tools, machinery, equipment etc	Not applicable	Not applicable	Number of persons trained over entire crediting period Training attendance sheet	Project proponent confirms that job-related training will be provided to existing employees and new recruits to improve their knowledge base	+1	Training will be provided to local youths to upgrade their skills. The means of monitoring was confirmed during interviews conducted on site and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team.	+1

	Educational services improved or not	The project activity under CSR program improves educational services as the requirement of nearby communities and fund availability	CSR policy of the company	Not applicable			No action required	Not applicable	Not applicable	Not Applicable	PO will take initiative under CSR to improve educational services. to the local communities.	0	PO will take initiative as per their CSR requirement.	0
	Project-related knowledge disseminati on effective or not	Project provides job-related training and thereby impart knowledge to existing employees and new recruits	HR policy of the company	Not applicable			Training operation & maintenance of WEGs, occupational safety, like fire safety, first aid, emergency procedures, risk assessment, accident reporting procedure welfare activities like, safe use of workplace tools, machinery, equipment etc.	Not applicable	Not applicable	Not Applicable	Project proponent confirms that job-related training will be provided to existing employees and new recruits to improve their knowledge base		Job-related training will be provided to existing employees and new recruits to improve their knowledge base.	
Social - *Welfare*	*Improving/ deterioratin g working conditions*	Not Applicable	EHS and HR policy of the company	Not applicable			No action required	Not applicable	Not applicable	Not Applicable	Since the project has a good EHS and HR policy and offers good working environment, there will be no deterioratio n in working condition.		Since the project has a good EHS and HR policy and offers good working environment, there will be no deterioratio n in working condition.	

	Community and rural welfare	By initiating various CSR programs, the project activity enables welfare of the rural community.	CSR policy of the company	Not applicable			No action required	Not applicable	Not applicable	Not Applicable	PO confirms that, the project contribute towards welfare of the rural community welfare activities will be organized as per requirement of the community		The project contribute towards welfare of the rural community welfare activities will be organized as per requirement of the community	
	Poverty alleviation (more people above poverty level)	By generating direct and indirect employment opportunities, the project activity contributes to the efforts of poverty alleviation.	There are no Regulations at present	Not Applicable			No action required	Not applicable	Not applicable	Not Applicable	PO concludes that, the Poverty alleviation will occur by providing direct and indirect employment opportunities.		Poverty alleviation will occur by providing direct and indirect employment opportunities.	
	Improving / deteriorating wealth distribution/ generation of income and assets	Not Applicable as the project activity only increases the income sources but cannot predict improving/deteriorating wealth distribution/ generation of income and assets.	There are no regulations at present	Not applicable			No action required	Not applicable	Not applicable	Not Applicable	Since the project is an equal opportunity employer, it will provide employment to all based on the need and suitability. This action will result in generation of income sources		Since the project is an equal opportunity employer, it will provide employment to all based on the need and suitability. This action will result in generation of income sources	
	Increased or / deteriorating municipal revenues	Taxes payable by the company and the Professional		Not applicable			No action required	Not applicable	Not applicable	Not Applicable	PO confirms that the company has to pay tax to concern		The company has to pay tax to concern local body	

		Taxes payable by employees improves the municipal revenue.									local body and the employees have to pay professional tax, which will improve the revenue of municipal corporation. Moreover, the small shops coming up in nearby areas due to this project will also contribute to the municipal revenue		and the employees have to pay professional tax, which will improve the revenue of municipal corporation. Moreover, the small shops coming up in nearby areas due to this project will also contribute to the municipal revenue	
	Women's empowerment	Women are not employed at the project activity as it is located in a remote location.	There is no specific regulation requiring employment of women even in remote location at present	Not Applicable			No action required	Not applicable	Not applicable	Not Applicable	PO concludes that women are not employed as the project as project is in a remote location.		Women are not employed as the project as project is in a remote location.	
	Reduced / increased traffic congestion	Not Applicable	Nil	Not applicable			No action required	Not applicable	Not applicable	Not Applicable	Due to project activity traffic may increase in the area. However, since the project is located in a remote area, it will not create traffic congestion.		Due to project activity traffic may increase in the area. However, since the project is located in a remote area, it will not create traffic congestion.	
	Exploitation of Child labour *(human rights)*	Project does not employ child labour as it is prohibited by law	The Child Labour (Prohibition and Regulation) Act, 1986				No action required	Not applicable	Not applicable	Not Applicable	PO confirms that the project will not employ child labour in any of the		The project will not employ child labour in any of the project activity	

	(SW08)										project activity			
	Minimum wage protection *(human rights) (SW09)*	Employees are paid wages confirming to the Minimum Wages Act.	The Minimum Wages Act, 1948				No action required	Not applicable	Not applicable	Not Applicable	PO confirms that all the employees will be paid wages and salaries confirming to the rates stipulated for that category by the Act		All the employees will be paid wages and salaries confirming to the rates stipulated for that category by the Act	
	Abuse at work place.(with specific reference to women and people with special disabilities / challenges) *(human rights) (SW10)*	The extant laws prevent, prohibit and in case of occurrence redressal of any abuse of women, scheduled caste and tribe and differently abled employees at work	Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 Scheduled Castes and Scheduled Tribes (Prevention of Atrocities) Act, 1989 The Rights of Persons with Disability Act, 2016				No action required	Not applicable	Not applicable	Not Applicable	PO confirms that while women are not employed in the project location, employees belonging to SC and ST and differently abled employees will be treated like any other employees.		While women are not employed in the project location, employees belonging to SC and ST and differently abled employees will be treated like any other employees.	
	Other social welfare issues (SW11)	Not applicable	Not applicable				No action required	Not applicable	Not applicable	Not Applicable	Not applicable		Not applicable	
	Avoidance of human trafficking and forced labour *(human rights)*	IPC prohibits recruiting, transporting, harboring, transferring a person for	Indian Penal Code, 1860				No action required	Not applicable	Not applicable	Not Applicable	PO confirms that the project does not employ or keep any person in employment		The project does not employ or keep any person in employment against their will	

	(SW12)	exploitation and slavery,									against their will			
	Avoidance of forced eviction and/or partial physical or economic displacement of IPLCs *(human rights)* *(CW13)*	Project activity is located in a non-forest, non-agricultural and non-human settlement area.	The Right to Fair Compensation and Transparency in Land Acquisition Rehabilitation and Resettlement Act, 2013				No action required	Not applicable	Not applicable	Not Applicable	The project is located in non-forest, non-agricultural and non-human settlement area and hence the question of forced eviction or displacement of people does not arise		The project is located in non-forest, non-agricultural and non-human settlement area and hence the question of forced eviction or displacement of people does not arise	
	Provisions of resettlement and human settlement displacement *(human rights)* *(CW14)*	Project activity is located in a non-human settlement area without necessitating any displacement.	The Right to Fair Compensation and Transparency in Land Acquisition Rehabilitation and Resettlement Act, 2013				No action required	Not applicable	Not applicable	Not Applicable	As the project is located in a non-human settlement area, the question of resettlement of people does not arise		As the project is located in a non-human settlement area, the question of resettlement of people does not arise	
Note: If the score is: (a) zero or greater, the overall impact is neutral or positive and there is no net harm; and (b) less than zero, the overall impact is negative and there is net harm to society. Score is obtained after adding the individual scores in each of the rows in the last column of the above table.														

Net Score:	**+5**	
Project Owner's Conclusion in PSF:	The Project Owner confirms that the Project Activity will not cause any net harm to society.	
GCC Project Verifier's Opinion:	The GCC Verifier certifies that the Project Activity is not likely to cause any net harm to society.	

Appendix 7. United Nations Sustainable Development Goals (SDG)

UN-level SDGs	UN-level Target	Declared Country-level SDG	Defining Project-level SDGs					GCC Project Verifier's Conclusion	
			Project-level SDGs	**Project-level Targets/ Actions**	**Project-level Indicators**	**Contribution of Project-level Actions to SDG Targets**	**Monitoring**	**Explanation of Conclusion**	**Are Goal/ Targets Likely to be Achieved?**
Describe UN SDG targets and indicators *See: https://unstats.un.org/sdgs/indicators/indicators-list/*	*Describe the UN-level target(s) and correspo-nding indicator no(s)*	*Has the host country declared the SDG to be a national priority? Indicate Yes or No*	*Define project-level SDGs by suitably modifying and customizing UN/ Country-level SDGs to the project scope.* ***For guidance see:*** *Integrating the SDGs into Corporate Reporting- A Practical Guide: https://www.unglobalcompact.org/docs/publications/Practical_Guide_SDG_Reporting.pdf* *Case-study from Coca-Cola and other organizations to develop organization-wide SDGs (page 114):* https://pub.iges.or.jp/pub/realising-transformative-potential-sdgs	*Define project-level targets/actions, by suitably modifying and customizing UN/Country-level targets to the project scope. Define the target date by which the Project Activity is expected to achieve the project-level SDG target(s). Refer to the previous column for guidance*	*Define project-level indicators by suitably modifying and customizing UN/Country-level indicators to the project scope or creating a new indicator(s). Refer to the previous column for guidance*	*Describe and justify how actions taken under the Project Activity are likely to result in a direct positive effect that contributes to achieving the defined project-level SDG targets and is additional to what would have occurred in the absence of the Project Activity*	*Describe the monitoring approach and the monitoring parameters to be applied for each project-level SDG target and Indicator*	*Describe how the GCC Verifier has verified the claims that the Project Activity is likely to achieve the identified project-level SDG targets*	*Describe whether the project-level SDG target(s) is likely to be achieved by the target date (Yes or No)*
Goal 1: End poverty in all its forms everywhere	NA	NA	NA	NA	NA	NA	NA	NA	NA
Goal 2: End hunger, achieve food security and improved nutrition and promote sustainable agriculture	NA	NA	NA	NA	NA	NA	NA	NA	NA

Goal 3. Ensure healthy lives and promote well-being for all at all ages	3.8 Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and //vaccines for all Indicators: 3.8.1	Yes	*Define project-level SDGs by suitably modifying and customizing UN/ Country-level SDGs to the project scope or creating a new indicator(s). Refer to previous column of guidance.*	Ensure health care services to the local stakeholders and employees by organising/conducting health related activities like medical camp. Clinical camp, distribution of medicines and vaccines, etc. Target is to organise/conduct at least one health related activity in three years	Number of health related activities conducted for stakeholders per three years	Organizing Health camps, other health related activities periodically for stakeholders to increase efficiency of health services or Providing group health insurance to the employees Above actions result in a direct positive effect that contributes to achieving the defined project-level SDG targets.	Monitored through welfare activity records Number of health related activities conducted for stakeholders per three years Records of group health insurance, health camps conducted and EHS training programs	The means of monitoring was confirmed during interviews conducted on site and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team	Yes
Goal 4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	4.4 By 2030, substantially increase the number of youth and adults who have relevant skills,	Yes	Substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship, from local stakeholders	To train the local youth and adults with relevant skills through training during the operational phases of the project for getting decent jobs and provide entrepreneurship opportunities.	Number of persons trained over the crediting period	Empowering local stakeholders with digital literacy and training on relevant technologies. This action contributes to achieving the defined project level SDG targets.	Monitored through records of trainings and workshops conducted, Number of persons trained over the crediting period	The means of monitoring was confirmed during interviews conducted on site and the monitoring practices followed by the project owner is appropriate	Yes

	including technical and vocational skills, for employment, decent jobs and entrepreneurship Indicators: 4.4.1			Target is to provide training to at least five individuals over the crediting period.				in relation to the project activity and its acceptable to the assessment team	
Goal 5. Achieve gender equality and empower all women and girls	NA	NA	NA	NA	NA	NA	NA	NA	NA
Goal 6. Ensure availability and sustainable management of water and sanitation for all	NA	NA	NA	NA	NA	NA			
Goal 7. Ensure access to affordable, reliable, sustainable and modern energy for all	7.2 "By 2030, Increase substantially the share of renewable energy in the global energy mix" Indicator 7.2.1.	Yes	To increase the share of renewable energy in the National energy mix.	Targeted Net electricity of 496,692 MWh supplied to the grid by project activity in a year throughout the crediting period.	Amount of energy supplied to Grid per year	The wind Power project contributes directly to achieving the SDG target because the project activity delivers renewable energy, which would otherwise be generate by fossil fuel dominated grid connect power plants.	The net electricity supplied to the grid by the project activity is continuously monitored through energy meter and recorded in JMRs on monthly basis. Amount of energy supplied to Grid per year	The monitoring parameter is recorded on monthly basis. The Joint Meter Readings (JMR) taken every month from the meter, in the presence of authorised official from state electricity board along with a representati	Yes

								ve of the project owner, gives the net value of electricity supplied by the project activity to the grid. The monthly value of metered energy is the basis for PO to raise monthly invoices. Therefore, Net electricity supplied to the grid by the project activity will be cross checked with the JMR and monthly invoices raised.	
Goal 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	8.8 Protect labour rights and promote safe and secure working environments for all workers, including migrant workers,	Yes	Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, and those in precarious employment in the project activity.	Ensure to protect labour rights and have no occupational injuries. To achieve “0” (zero) major injuries.	Number of accidents\incidents per year	By implementing strict EHS policy to protect labour rights and through safety trainings, and display of safety posters/guidelines at project sites. The above actions result	Monitored through EHS/safety records maintained Number of major accidents\incidents per year or Fatal and non-fatal occupational	This was confirmed during interviews conducted on site and the monitoring practices followed by the project owner is appropriate in relation to the project activity and	Yes

	in particular women migrants, and those in precarious employment Indicators: 8.8.1					in direct positive effects that contribute to project-level SDG.	injuries per year	its acceptable to the assessment team.	
Goal 9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation	9.2 Promote inclusive and sustainable industrialization and, by 2030, significantly raise industry's share of employment and gross domestic product, in line with national circumstances, and double its share in least developed countries Indicators: 9.2.2	Yes	Promote inclusive and sustainable industrialization and significantly raise industry's share of employment by the project activity	Establishment of Project activity promotes sustainability (use of renewable energy) and also creates employment opportunities with target of 10 persons employed per year.	Number of persons employed per year	By providing employment opportunities to the eligible candidates for operations of the renewable energy related project activity. The above actions result in direct positive effects that contribute to project-level SDG.	Monitored through employment records maintained Number of persons employed per year.	This was confirmed during interviews conducted on site and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team.	Yes

Goal 10. Reduce inequality within and among countries	NA	NA	NA	NA	NA	NA	NA	NA	NA
Goal 11. Make cities and human settlements inclusive, safe, resilient and sustainable	NA	NA	NA	NA	NA	NA	NA	NA	NA
Goal 12. Ensure sustainable consumption and production patterns	NA	NA	NA	NA	NA	NA	NA	NA	NA
Goal 13. Take urgent action to combat climate change and its impacts	13.2 Integrate climate change measures into national policies, strategies and planning	Yes	To reduce GHG emissions	Reduce 462,173 (tCo_2/year) per annum through electricity generation from renewable energy.	Amount of emission reductions per year	The project activity utilises the renewable source of energy to produce electricity that would be produced fossil-fuel based plants, thus the project leads to reduction in GHG emissions will combat climate change and contribute to positive effect on the project-level SDG.	Electricity produced by the renewable generating unit in records multiplied by an emission factor as recorded in ER sheet or this PSF Number of emission reductions per year	The CO2 emission reduction is validated from the ER calculation sheet and found appropriate	Yes
Goal 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development	NA	NA	NA	NA	NA	NA	NA	NA	NA

Goal 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	NA	NA	NA	NA	NA	NA	NA	NA	NA
Goal 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	NA	NA	NA	NA	NA	NA	NA	NA	NA
Goal 17. Strengthen the means of implementation and revitalize the global partnership for sustainable development	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

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