المجلس العالمي للبصمة الكربونية
GLOBAL CARBON COUNCIL

Project Submission Form

V4.0- 2022

CONTENTS

COVER PAGE- Project Submission Form (PSF)	
Complete this form in accordance with the instructions attached at the end of this form.	
BASIC INFORMATION	
Title of the Project Activity as per LON/LOA	**AGV and BH Solar Power Projects by AES**
PSF version number	Version 02
Date of completion / Updating of this form	14/11/2022
Project Owner(s) as per LON/LOA (Shall be consistent with De-registered CDM Type B Projects)	1. AES Brasil Operações S.A. 2. Kosher Climate India Private Limited
Country where the Project Activity is located	Brazil
GPS coordinates of the project site(s)	Refer Section A2
Eligible GCC Project Type as per the Project Standard (Tick applicable project type)	☒ **Type A:** ☐ Type A1 ☒ Type A2 ☒ Sub-Type 1 ☐ Sub-Type 2 ☐ Sub-Type 3 ☐ Sub-Type 4 ☐ Type A3 ☐ **Type B – De-registered CDM Projects:**[1] ☐ Type B1

[1] Owners of Type B projects shall fill in the form provided in Appendix 7.

	☐ Type B2
Minimum compliance requirements	☒ Real and Measurable GHG Reductions ☒ National Sustainable Development Criteria (if any) ☒ Apply credible baseline and monitoring methodologies ☒ Additionality ☒ Local Stakeholder Consultation Process ☒ Global Stakeholder Consultation Process ☒ No GHG Double Counting ☒ Contributes to United Nations Sustainable Development Goal 13 (Climate Action)
Choose optional and additional requirements (Tick applicable label categories)	☒ Do-no-net-harm Safeguards to address Environmental Impacts ☒ Do-no-net-harm Safeguards to address Social Impacts ☒ Contributes to United Nations Sustainable Development Goals (in addition to Goal 13)
Applied methodologies including version No. (Shall be approved by the GCC or the CDM)	ACM0002 Grid-connected electricity generation from renewable sources, Version 20.0
GHG Sectoral scope(s) linked to the applied methodology(ies)	GHG Sectoral Scope 1- Energy Industries (Renewable/Non-Renewable sources)

Applicable Rules and Requirements for Project Owners

(Tick applicable Rules and Requirements)

Rules and Requirements		Version
☒ ISO 14064-2		
☒ Applicable host country legal requirements /rules		
☒ GCC Rules and Requirements[2]	☒ Project Standard	V3.1
	☐ Approved GCC Methodology (XXXXX)	
	☒ Program Definitions	V3.1
	☒ Environment and Social Safeguards Standard	V3.0
	☒ Project Sustainability Standard	V3.0
	☒ Instructions in Project Submission Form (PSF)-template	V.4.0
	☒ Clarification No. 01	V.1.3
	☐ Clarification No. 02	
	☐ Clarification No. 03	
	☐ Clarification No. 04	
	☐ Clarification No. 05	
	☒ Standard on avoidance of double counting	V.1.0
	☐ Add rows if required	
☒ CDM Rules[3]	☒ Approved CDM Methodology ACM002 - Grid-connected electricity generation from renewable sources	V.20.0
	☒ TOOL 1- Tool for the demonstration and assessment of additionality	V.07.0.0
	☐ TOOL 02- Combined tool to identify the baseline	

[2] GCC Program rules and requirements: http://www.globalcarboncouncil.com/resource-centre/
[3] CDM Program rules: https://cdm.unfccc.int/Reference/index.html

		scenario and demonstrate additionality	
		☒ TOOL 07- Tool to calculate the emission factor for an electricity system	V07.0
		☐ TOOL 19- Demonstration of additionality of microscale project activities	
		☐ TOOL 21- Demonstration of additionality of small-scale project activities	
		☐ TOOL 23- Additionality of first-of-its-kind project activities	
		☒ TOOL 24- Common practice	V3.1
		☒ TOOL 27- Investment analysis	V11.0
		☐ TOOL 32- Positive lists of technologies	
		☐ Guidelines for objective demonstration and assessment of barriers	
		☐ Add rows if required	
Choose Third Party Project Verification by approved GCC Verifiers[4] (Tick applicable verification categories)	☒ GHG emission reductions (i.e., Approved Carbon Credits **(ACCs)**) ☒ Environmental No-net-harm Label (**E+**) ☒ Social No-net-harm Label (**S+**) ☒ United Nations Sustainable Development Goals (**SDG+**) ☐ Bronze SDG Label ☐ Silver SDG Label ☐ Gold SDG Label ☒ Platinum SDG Label ☐ Diamond SDG Label		

[4] **Note:** GCC Verifiers under the Individual Track are not eligible to conduct verifications for GCC Project Activities whose owners intend to supply carbon credits (ACCs) for use within CORSIA.

	☒ CORSIA requirements (**C$^+$**) ☐ Host Country Attestation on Double counting
Declaration by the 'Authorized Project Owner[5] and focal point' (Tick all applicable statements[6])	The Project Owner(s) declares that: **Generic Requirements applicable to all Project Types:** ☒ We confirm that the Project Activity complies with the eligibility of the applicable project type (A1, A2, A3, B1 or B2) as stipulated by the Project Standard and relevant clarifications. ☒ We confirm that the Project Activity shall start or have started operations, and shall start or have started generating emission reductions, on or after 1 January 2016. ☒ We confirm that the Project Activity is eligible to be registered under the GCC program. We shall ensure the following for the Project Activity (tick at least one of the two options): ☒ No outcomes (e.g. emission reductions, environmental attributes) generated by the Project Activity under GCC will be claimed as carbon credits or environmental attributes under any other GHG/non-GHG[7] program, either for compliance or voluntary purposes, during the entire GCC crediting period; or ☐ If the project activity has been issued with carbon credits or environmental attributes of compensating nature[8] by any other GHG/ non-GHG program, either for compliance or voluntary purposes, the ACCs will be claimed only for the remaining crediting period (subject to a maximum of 10 years of crediting period including the periods under other programs and GCC program) for which carbon credits/ environmental attributes of compensating nature have not been issued by any other GHG/ non-GHG program. **Specific requirements applicable to respective Project Types:** ***For Project Type A1:***

[5] The Project Owner means the legal entity or organization that has overall control and responsibility for the Project Activity

[6] **Consequences in case of Non-compliance with declaration statements:**
If at any point of time non-compliance with the declared statements is established as a result of negligence, fraud or wilful misconduct of the GCC Project Owner/s the GCC project activity will be disqualified and the registration of the proposed Project Activity will be rejected.

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

8 The environment attributes of compensating nature are those which are used by captive users (e.g. corporates/industries) for offsetting their GHG emissions

	☐ For Project Type A1, we confirm that the Project Activity is NOT registered as a GHG Project Activity in any other GHG/non-GHG program or any other voluntary program and has not issued or will not issue credits under any other program. ***For Project Type A2 (Sub-Type 1):*** ☒ For Project Type A2 Sub-Type 1, we confirm that the Project Activity is NOT registered as a GHG Project Activity in any other GHG/non-GHG program or any other voluntary program and has not issued or will not issue credits under any other program. ***For Project Type A2 (Sub-Type 2 or Sub-Type 3):*** For Project Type A2 Sub-Type 2 or Project Type A2 Sub-Type 3, we confirm that for Project Activity, which has been registered with CDM or any GHG/non-GHG Program and we shall (tick at least one of the two options): ☐ Submit a proof for deregistration from CDM; or ☐ Submit a signed & stamped public undertaking, stating that the Project Owner will never submit any request for Issuance of ACCs or request for renewal of crediting period to CDM-EB or under article 6.4 or any authority after submission to GCC Program and shall formally inform CDM-EB or authority under article 6.4 or any authority after submission to GCC Program. ☐ For Project Type A2 Sub-Type 2 or Project Type A2 Sub-Type 3, we confirm that the Project Activity is NOT included as a component Project Activity (CPA) in any registered GHG Programme of Activities (PoA) or any other functionally equivalent grouped/aggregated activities under any GHG program (such as the CDM or any other voluntary program). ***For Project Type A2 (Sub-Type 4):*** For Project Type A2 Sub-Type 4, we confirm that the Project Activity has been included in a registered CDM-POA and we shall (tick at least one of the two options): ☐ Submit the proof for exclusion of CPA(s) from registered CDM-POA prior to the date of initial submission to the GCC Program; or ☐ Submit the proof of exclusion of CPA(s) from the registered CDM-PoA after the request for registration has been submitted to GCC Program but before the final decision is made by the GCC Steering Committee. ***For Project Type A3:*** ☐ For Project Type A3, we confirm that the Project Activity is NOT registered as a GHG Project Activity in any other GHG/non-GHG program or any other voluntary program and has not issued or will not issue credits under any other program. ***For Project Type B1 or B2:***

	For Project Type B1 or Project Type B2, we confirm that for Project Activity, which has been registered with CDM or any GHG/non-GHG Program and we shall (tick at least one of the two options): ☐ Submit a proof for deregistration from CDM; or ☐ Submit a signed & stamped public undertaking, stating that the Project Owner will never submit any request for Issuance of ACCs or request for renewal of crediting period to CDM-EB or under article 6.4 or any authority after submission to GCC Program and shall formally inform CDM-EB or authority under article 6.4 or any authority after submission to GCC Program. **Requirements to avoid double counting:** We intend to submit or have submitted a written attestation[9] (Host Country Letter of Authorization - HCLOA) from the host country's national focal point or focal point designee for CORSIA eligible units generated beyond 31 December 2020 at the following stages[10] (tick at least one of the three options): ☐ The initial submission for GSC; or ☐ Along with the submission for a request for registration (after Project Verification is completed); or ☒ Along with the submission for a request for the first or subsequent issuance of ACCs. **Project specific requirements:** ***CORSIA specific requirements:*** ☒ We confirm that bundled projects or grouped projects shall have registered crediting period starting on or after 1 Jan 2016 for the grouped/aggregated project as a whole. ☒ We confirm that the Project Activity meets all the requirement of the CORSIA Eligible Emissions Units[11] required for GCC projects and does not fall under the excluded unit types, methodologies, programme elements, and/or procedural classes. ☒ We confirm that the Project Activity aims to achieve at least Silver or higher SDG+ label (i.e. positively impact at least 3 or more United Nations Sustainability Development Goals). ☒ We confirm that the Project Activity will be implemented in a country which is UN member state[12].

9 In case of any change of Host Country Letter of Authorisation (HCLOA) the project owner shall inform the GCC operations team immediately

10 If the host country attestation is not submitted at the initial submission of GSC, the project can be tagged with an indicative CORSIA flag if its confirmed to be submitted later. If the host country attestation is not submitted at the request for registration, the project can be tagged with an indicative CORSIA flag if at least the PSF and Verification Report confirms to submit this letter, at first issuance. If the host country attestation is not submitted at request for first issuance, the ACCs will not be tagged as CORSIA (C+) compliant if this letter is not submitted.

11 CORSIA Eligible Emissions Units containing approval and conditions for GCC Program: https://www.icao.int/environmental-protection/CORSIA/Pages/CORSIA-Emissions-Units.aspx

12 The list of UN member states countries can be found at https://www.un.org/en/about-us/member-states

	Provide details (if any) below for the boxes ticked above:
	The Project Owner(s) declares that: ☒ All of the information provided in this document, including any supporting documents submitted to the GCC or its registry operator IHS Markit at any time, is true and correct; ☒ They understand that a failure by them to provide accurate information or data, or concealing facts and information, can be considered as negligence, fraud or wilful misconduct. Therefore, they are aware that they are fully responsible for any liability that arises as a result of such actions. Provide details below for the boxes ticked above
Appendixes 1-9	Details about the Project Activity are provided in Appendixes 1 through 9 to this document.
Name, designation, date and signature of the Focal point (as per LON/LOA)	**Kosher Climate India Private Limited**  **Narendra Kumar Ramaraj** **Head-Operations** **14/11/2022**

1. PROJECT SUBMISSION FORM

Section A. Description of the Project Activity

A.1. Purpose and general description of the Project Activity

The Purpose of this project activity is to generate electricity by harnessing the solar energy by using of solar photovoltaic technology and there by feed the generated electricity to the Brazilian national grid.

Project activity involves installation of five Solar photovoltaic power generation projects in São Paulo at same locations with installed capacities of 15.2 MW, 30.4MW, 23.04MW, 23.04MW and 23.04MW each with total project capacity of 114.72 MW. The projects are installed in Rod. Percy Waldir Semeguini, km 602, Ouroeste, São Paulo, Brazil. The Project activity has installed the Solar Photovoltaic based Panels to convert the available solar radiation into the DC power and there by installed the Inverters to convert the DC power to the AC Power.

All the five projects are commissioned and are currently operational. All the five projects have been connected to the National Grid.

The generated power from the project activity is supplying to the third-party consumers through the wheeling agreement with the DISCOM. Project Owners have signed a Power Purchase agreement with the consumer organizations to supply the generated solar power at contracted unit of price.

Project Name	Capacity (MW)	Substation	Commissioning date (COD)	Project Owner	Power Purchasing Agency
Project Activity 1	15.2	LT CD 138 kV Água Vermelha - Jales, DIT	29/11/2019	AGV SOLAR IV GERADORA DE ENERGIA S.A.	Companhia Energética de Alagoas - CEAL
Project Activity 2	30.4	SS Água Vermelha and SS Jales	29/11/2019	AGV SOLAR V GERADORA DE ENERGIA S.A.	ELEKTRO REDES S.A.
Project Activity 3	23.04	SS Água Vermelha and SS Jales	14/08/2019	BOA HORA 1 GERADORA DE ENERGIA SOLAR S.A.	CCEE (Electric Energy Chamber of Commerce)
Project Activity 4	23.04	SS Água Vermelha and SS Jales	14/08/2019	BOA HORA 2 GERADORA DE ENERGIA SOLAR S.A.	CCEE (Electric Energy Chamber of Commerce)

Project Activity 5	23.04	SS Água Vermelha and SS Jales	14/08/2019	BOA HORA 3 GERADORA DE ENERGIA SOLAR S.A.	CCEE (Electric Energy Chamber of Commerce)

The project is promoted by AES Brasil Operações S.A. and the above companies are the SPVs of AES Brasil Operações S.A.

The entire capacity of 114.72 MW is a single project implemented by AES Brasil Operações S.A. through its SPVs with capacities of 15.2 MW, 30.4MW, 23.04MW, 23.04MW and 23.04MW each. The investment decision making of all the projects is on same date and all projects are commissioned within the same year of 2019 and located in São Paulo, Brazil. All the projects are of same technology (solar power) and applies same methodology (ACM0002, v 20.0) and has same baseline (which is national electricity grid), generate the same output (Electricity), apply the same additionality approach (Investment analysis).

As per the paragraph 9 of the GCC "clarification No.1 v 1.2" and Guideline on "Non-binding examples of bundling", all the activities in the project by default 'homogeneous' and is not a bundled project. Hence, project proponent developed this project as a single project with multiple sites.

The project will replace anthropogenic emissions of greenhouse gases (GHG's) estimated to be approximately 87,788 tCO_2e per year, thereon displacing estimated average of 248,227 MWh/year amount of electricity from the generation-mix of power plants connected to the Brazilian grid. Project activity will mitigate the total GHG emission reductions of 877,879 tCO_2e over the entire crediting period.

Baseline Scenario:

The scenario existing prior to the implementation of the project activity, is electricity delivered to the grid by the project activity that would have otherwise been generated by the operation of grid connected power plants and by the addition of new generation sources, as reflected in the combined margin (CM) calculations described in the **"Tool to calculate the emission factor for an electricity system".** This is a green field project activity. There was no activity at the site of the project participant prior to the implementation of this project activity. Hence pre-project scenario and baseline scenario is the same.

Sustainable Development Indicators:

In addition to contribution to the sustainable environment by reducing the GHG emissions and reducing the dependency on fossil fuels, this project activity also contributing to the sustainable development though supporting the local community and local economy.

Social well-being: The project activity provided / provides job opportunity to local people during erection, commissioning and maintenance of the solar project. This will result in improvement of living standards of the local community. The installation of the renewable energy project also leads to the development of basic infrastructure like roads and communication with the nearby cities, which will also improve the living standards of the local population

Environmental well-being: Solar power is one of the cleanest renewable energy powers and does not involve any fossil fuel. There are no GHG emissions. The impact on land, water, air and soil is negligible. Thus, the project activity contributes to environmental well-being without causing any negative impact on the surrounding environment.

Economic well-being: The project activity generates permanent and temporary employment opportunity within the vicinity of the project. The electricity supply in the nearby area improves which directly and indirectly improves the economy and life style of the area.

Technological well-being: The project activity is step forward in harnessing the untapped solar potential and further diffusion of the solar technology in the region. The project activity leads to the promotion and demonstrates the success of solar projects in the region which further motivate more investors to invest in solar power projects. Hence, the project activity leads to technological well-being.

A.2. Location of the Project Activity

All the five projects are located in the state of São Paulo, Brazil.

Address and geographic coordinates of the physical site of the project activity				
Project Activity	**Capacity**	**Physical address**	**Latitude**	**Longitude**
Project Activity 1	15.2MW	Rod. Percy Waldir Semeguini, km 602, Ouroeste, SP, Brazil	-19°52’52.68’’S (-19.8813)	-50°23’31.2’’W (-50.3920)
Project Activity 2	30.4MW	Rod. Percy Waldir Semeguini, km 602, Ouroeste, SP, Brazil	-19°52’52.68’’S (-19.8813)	-50°23’31.2’’W (-50.3920)
Project Activity 3	23.04MW	Rod. Percy Waldir Semeguini, km 602, Ouroeste, SP, Brazil	-19°52’52.68’’S (-19.8813)	-50°23’31.2’’W (-50.3920)
Project Activity 4	23.04MW	Rod. Percy Waldir Semeguini, km 602, Ouroeste, SP, Brazil	-19°52’52.68’’S (-19.8813)	-50°23’31.2’’W (-50.3920)
Project Activity 5	23.04MW	Rod. Percy Waldir Semeguini, km 602, Ouroeste, SP, Brazil	-19°52’52.68’’S (-19.8813)	-50°23’31.2’’W (-50.3920)

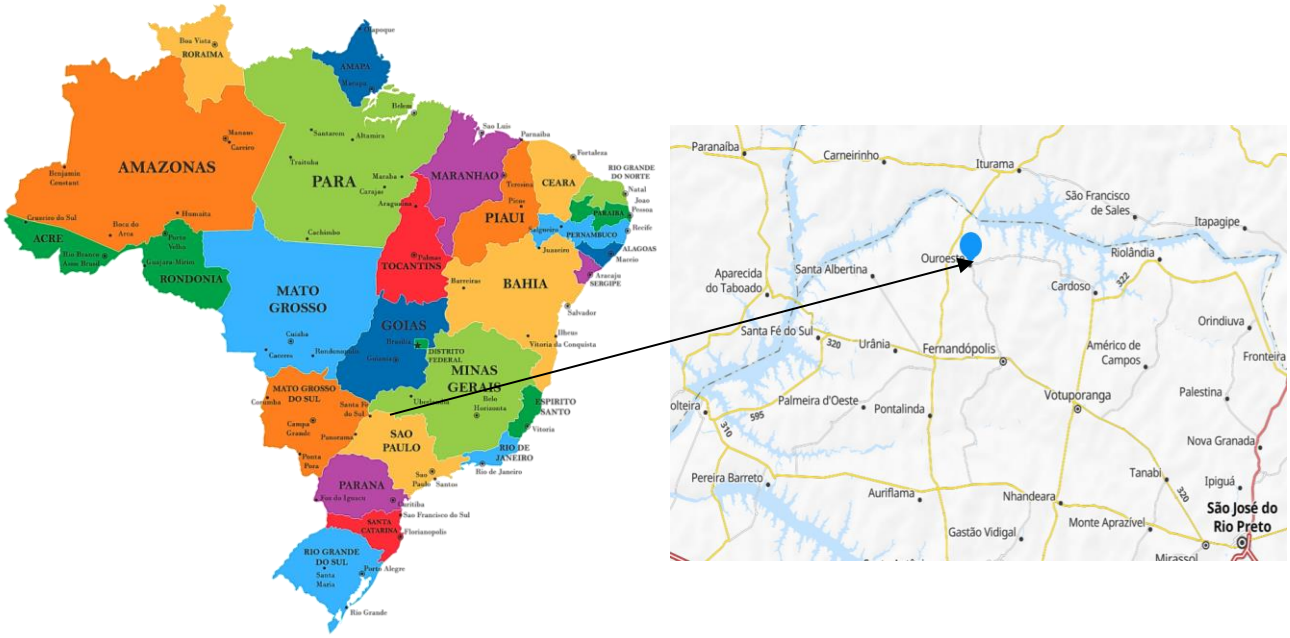


Figure 1: Project Location

A.3. Technologies/measures

Project activity used Poly-Crystalline Photovoltaic technology which converts the solar radiation into the electricity. The solar PV plant has the PV modules, Central Inverters, Transformers and other relay and protection system.

Technical specifications of the components used during the project commissioning are given below

Parameter	Project Capacity	Technology	PV Modules	Central Inverter	Lifetime of the Project
Project- 1	DC Capacity- 18.8 MW AC Capacity- 15.2 MW	Poly Crystalline	CHSM6612P/HV Rating- 340 Wp & 345 Wp Total No- 44,058	1690TL B650 Rating- 1690kW Total No- 9	25 Years
Project- 2	DC Capacity- 36.16 MW AC Capacity- 30.4 MW	Poly Crystalline	CHSM6612P/HV Rating- 340 Wp & 345 Wp	1690TL B650 Rating- 1690kW	25 Years

			Total No- 88,116	Total No- 18	
Project- 3	DC Capacity- 27.33 MW AC Capacity- 23.04 MW	Poly Crystalline	CHSM6612P/HV Rating- 340 Wp & 345 Wp Total No- 66,783	Sun 2000 - 60KTL Rating- 1690kW Total No- 14	25 Years
Project- 4	DC Capacity- 27.33 MW AC Capacity- 23.04 MW	Poly Crystalline	CHSM6612P/HV Rating- 340 Wp & 345 Wp Total No- 66,783	Sun 2000 - 60KTL Rating- 1690kW Total No- 14	25 Years
Project- 5	DC Capacity- 27.33 MW AC Capacity- 23.04 MW	Poly Crystalline	CHSM6612P/HV Rating- 340 Wp & 345 Wp Total No- 66,783	Sun 2000 - 60KTL Rating- 1690kW Total No- 14	25 Years

Solar PV Modules Coverts the available solar radiation into the DC power. Installed Central Inverters will convert the generated DC power into the AC Power. Total AC power from all the inverter blocks will be pooled into the common switchyard. Total Power will be stepped up to 138 KV in the switchyard by using step-up transformers and transmitted to the nearest substation.

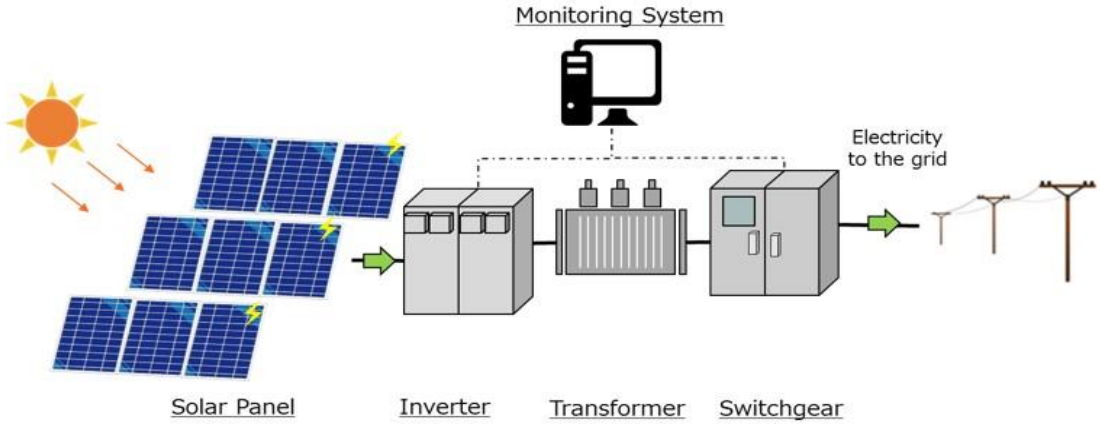


Figure 2: Solar power plant flow diagram

An intelligent automatic monitoring and alarm system (SCADA) has been already installed in the project control room which will monitor and record the real time data from the plant and alerts the staff in case of any malfunctioning in the equipment operation. However Separate Energy meters

have been installed by the DISCOM people to record the import export of electricity from the plant. Monitoring and metering system is explained in detail in the below section B.7.4

This is a green field project activity generating the electricity from the solar energy and supplying it to the national grid. In the baseline scenario the equivalent of electricity would have been generated from the grid connected power projects to which the project activity is connected. There is no technology transfer occurred in the proposed project activity.

A.4. Project Owner(s)

Location/ Country	Project Owner(s)	Where applicable[13], indicate if the host country has provided approval (Yes/No)
Brazil	AES Brasil Operações S.A.	No
India	Kosher Climate India Private Limited	No

A.5. Declaration of intended use of Approved Carbon Credits (ACCs) generated by the Project Activity

The Project Activity is expected to generate ACCs for a full 10-year crediting period and supply the credits to offset the following GHG emissions:

Period		Name of the Entities	Purpose and Quantity of ACCs to be supplied
From	To		
14/08/2019	13/08/2029	AES Brasil Operações S.A. & Kosher Climate India Private Limited	For offsetting Greenhouse gasses 877,879 tCO_2 for 10-year period

Project proponent hereby confirms that the proposed project activity is neither applied nor registered under any other GHG reduction certification mechanism. Hence, the ACCs generated from this project activity will not be double counted under any other mechanism.

A.6. Additional requirements for CORSIA

[13] For example, *Project Coordination Form* is to be filled-in by Project Owners for projects located in Qatar. A written attestation from the host country's national focal point or the focal point's designee, as required by CORSIA (Refer section A.5 of the PSF guidelines).

The proposed project activity is solar energy-based power project, by supplying the clean energy displacing the equivalent amount of electricity in the national grid which is being otherwise supplied by the grid-connected power projects. The project activity is the installation of an environmentally safe and sound technology since there are no GHG emissions associated with the electricity generation. The project activity complies with all relevant environmental and social safeguard standards and does not cause any net harm to the environment and society.

CORSIA pilot phase vintage eligibility criteria require that first crediting period of Project must start on or after 1 January 2016. The GCC Program also started on 1 Jan 2016. The proposed project activity starts operations after 1st January 2016 and thus complies with the requirement.

Additional CORSIA Criteria	**Justification for the project**
Comply with the Environment and Social Safeguards Standard to ensure that the Project Activity does not cause any net harm to the environment or society and provides an opportunity to demonstrate this achievement by obtaining the additional certification labels *E+* and *S+*. Please refer to *Section E* of this document.	Please refer section E of this PSF.
Comply with the Project Sustainability Standard to ensure that the Project Activity demonstrates the level of contribution towards achieving the United Nations Sustainability Development Goals (SDGs) and provides an opportunity to demonstrate this achievement by obtaining the additional *SDG+* label (Bronze, Silver, Gold, Platinum, or Diamond). Please refer to *Section F* of this document.	Please refer section F of this PSF.
Obtain and provide to the GCC and its Registry (operated by IHS Markit), a written attestation from the host country's national focal point or the focal point's designee, as required by *CORSIA Emissions Unit Eligibility Criteria*[14] (paragraph 7 (c) of the *Carbon Offset Credit Integrity Assessment Criteria*) and *Programme Application Form – Appendix A – Supplementary Information Form*[15] (refer to section 3.7.8. with respect to the Host Country Attestation on Double Counting), which shall be made publicly	Such attestation shall be provided during ER verification when the host country provides such provision.

[14] ICAO document 'CORSIA Emissions Unit Eligibility Criteria': https://www.icao.int/environmental-protection/CORSIA/Documents/ICAO%20document%2009.pdf

[15] https://www.icao.int/environmental-protection/CORSIA/Pages/TAB.aspx

available prior to the use of units from the host country under CORSIA.	

Section B. Application of selected methodology(ies)

B.1. Reference to methodology(ies) and tools applied in the project

The UNFCCC approved consolidated baseline methodology applicable to this project is ACM0002 "Grid-connected electricity generation from renewable sources", Version – 20.0[16]
Following tools have been referred during the estimation of emission reduction calculations as per the methodology ACM0002.

''Tool to calculate the emission factor for an electricity system'', Version 7.0[17].
"Tool for the demonstration and assessment of additionality", Version 7.0.0[18]
"Tool for the Investment analysis" Version 11.0[19]
"Common practice", Version 3.1[20]

B.2. Applicability of methodology(ies) and tools applied in the project

The methodology ACM0002, Version 20.0 is applicable to the project activity under the following conditions:

Applicability Criteria	Applicability status
This methodology is applicable to grid-connected renewable power generation project activities that: (a) install Greenfield power plant; (b) involve a capacity addition to (an) existing plant(s); (c) involve a retrofit of (an) existing plant(s)/unit(s); (d) involve a rehabilitation of (an) existing plant(s)/unit(s); or (e) involve a replacement of (an) existing plant(s)/unit(s)	The proposed project activity is a green field, Brazilian grid connected renewable power plant. Therefore, it confirms to the said criteria
The methodology is applicable under the following conditions: The project activity may include renewable energy power plant/unit of one of the following types: hydro power plant/unit with or without reservoir, solar power plant/unit, geothermal power plant/unit, solar power plant/unit, wave power plant/unit or tidal power plant/unit	The project activity is the installation of a new grid connected renewable solar power project. Thus, it meets the first applicability condition

[16] https://cdm.unfccc.int/methodologies/DB/XP2LKUSA61DKUQC0PIWPGWDN8ED5PG
[17] https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-07-v7.0.pdf
[18] https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-01-v7.0.0.pdf
[19] https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-27-v11.0.pdf
[20] https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-24-v1.pdf

In the case of capacity additions, retrofits, rehabilitations or replacements (except for wind, solar, wave or tidal power capacity addition projects the existing plant/unit started commercial operation prior to the start of a minimum historical reference period of five years, used for the calculation of baseline emissions and defined in the baseline emission section, and no capacity expansion or retrofit or rehabilitation of the plant/unit has been undertaken between the start of this minimum historical reference period and the implementation of the project activity	The proposed project activity is the installation of a new solar power plants/units. Therefore, the said criteria is not applicable
In case of hydro power plants, one of the following conditions shall apply: (a) The project activity is implemented in an existing single or multiple reservoirs, with no change in the volume of any of reservoirs; or (b) The project activity is implemented in an existing single or multiple reservoirs, where the volume of the reservoir(s) is increased and the power density calculated using equation (3) is greater than 4 W/m2; or (c) The project activity results in new single or multiple reservoirs and the power density calculate equation (3), is greater than 4 W/m2. (d) The project activity is an integrated hydro power project involving multiple reservoirs, where the power density of any of the reservoirs, calculated using equation (3), is lower than or equal to 4 W/m2, all of the following conditions shall apply. (i) The power density calculated using the total installed capacity of the integrated project, as per equation (4) is greater than 4W/m2; (ii) Water flow between reservoirs is not used by any other hydropower unit which is not a part of the project activity; (iii) Installed capacity of the power plant(s) with power density lower than or equal to 4 W/m2shall be: (a) Lower than or equal to 15 MW; and (b) Less than 10% of the total installed capacity of integrated hydro power project	The proposed project activity is the installation of solar power plants/units. Therefore, the said criteria is not applicable
In the case of integrated hydro power projects, project proponent shall:	The proposed project activity is the installation of a solar power plants/units. Therefore, the said criteria is not applicable

(a) Demonstrate that water flow from upstream power plants/units spill directly to the downstream reservoir and that collectively constitute to the generation capacity of the integrated hydro power project; or (b) Provide an analysis of the water balance covering the water fed to power units, with all possible combinations of reservoirs and without the construction of reservoirs. The purpose of water balance is to demonstrate the requirement of specific combination of reservoirs constructed under CDM project activity for the optimization of power output. This demonstration has to be carried out in the specific scenario of water availability indifferent seasons to optimize the water flow at the inlet of power units. Therefore, this water balance will take into account seasonal flows from river, tributaries (if any), and rainfall for minimum five years prior to implementation of CDM project activity.	
The methodology is not applicable to: (a) Project activities that involve switching from fossil fuels to renewable energy sources at the site of the project activity, since in this case the baseline may be the continued use of fossil fuels at the site. (b) Biomass fired power plants;	The proposed project activity is the installation of solar power plants/units. Therefore, the said criteria is not applicable
In the case of retrofits, rehabilitations, replacements, or capacity additions, this methodology is only applicable if the most plausible baseline scenario, as a result of the identification of baseline scenario, is "the continuation of the current situation, that is to use the power generation equipment that was already in use prior to the implementation of the project activity and undertaking business as usual maintenance".	The proposed project activity is the installation of solar power plants/units. Therefore, the said criteria is not applicable
In addition, the above applicability conditions, the applicability conditions of tool referred in the methodology ACM0002, version 20.0 has been referred here under:	
Tool07: Tool to calculate the emission factor for an electricity system Version 7.0	
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).	The project activity is a greenfield solar power generation plant and hence, according to the applied methodology, the baseline scenario is electricity delivered to the grid by the project activity would have otherwise been generated by the operation of grid-connected power plants and by the

	addition of new generation sources, as reflected in the combined margin (CM) calculations described in "TOOL07: Tool to calculate the emission factor for an electricity system".
Under this tool, the emission factor for the project electricity system can be calculated either for grid power plants only or, as an option, can include off-grid power plants. In the latter case, the conditions specified in "Appendix 2: Procedures related to off-grid power generation" should be met. Namely, the total capacity of off-grid power plants (in MW) should be at least 10 per cent of the total capacity of grid power plants in the electricity system; or the total electricity generation by off-grid power plants (in MWh) should be at least 10 per cent of the total electricity generation by grid power plants in the electricity system; and that factors which negatively affect the reliability and stability of the grid are primarily due to constraints in generation and not to other aspects such as transmission capacity.	Since the project activity is grid connected, this condition is applicable and the emission factor has been calculated accordingly.
In case of CDM projects the tool is not applicable if the project electricity system is located partially or totally in an Annex I country.	The project activity is located in Brazil, a non-Annex I country. Therefore, this criterion is not applicable for the project activity
Under this tool, the value applied to the CO_2 emission factor of bio fuels is zero	The project activity is a grid connected solar power project and therefore, this criterion is not applicable for the project activity
Tool 01: Tool for the demonstration and assessment of additionality; Version 7.0.0,	
The use of the "Tool for the demonstration and assessment of additionality" is not mandatory for project participants when proposing new methodologies. Project participants may propose alternative methods to demonstrate additionality for consideration by the Executive Board. They may also submit revisions to approved methodologies using the additionality tool.	Since the applied technology is not a new methodology project proponent has applied this tool for the demonstration additionality in compliance with the tool. Refer to section B.5 of the PSF for the detailed applicability of this tool and additionality assessment. Hence this tool is applicable
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
Tool 24: Common Practice version 3.1	
This methodological tool is applicable to project	Project activity applies "Tool for the

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", or baseline and monitoring methodologies that use the common practice test for the demonstration of additionality.	demonstration and assessment of additionality". Hence this tool is applicable.
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.	Applied methodology ACM0002 version 20.0 doesn't specify any approach for the demonstration of common practice analysis. As per the methodology the additionality including common practice analysis has been demonstrated as per the Tool 01: Tool for the demonstration and assessment of additionality" version 7.0.0 and Tool 24: Common Practice Analysis version 3.1. Hence Justified.
Tool27: Investment analysis version 11.	
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.
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.	Applied methodology ACM0002 version 20.0 doesn't specify any approach for the demonstration of Investment analysis. As per the methodology the additionality including investment analysis has been demonstrated as per the Tool 01: Tool for the demonstration and assessment of additionality" version 7.0.0 and Tool 27: Investment Analysis version 10.0 Hence Justified.

B.3. Project boundary, sources and greenhouse gases (GHGs)

The project boundary includes the solar project, sub-stations, grid and all power plants connected to grid. The proposed project activity will evacuate power to the Brazilian grid. Therefore, the entire Brazilian grid and all connected power plants have been considered in the project boundary for the proposed project activity.

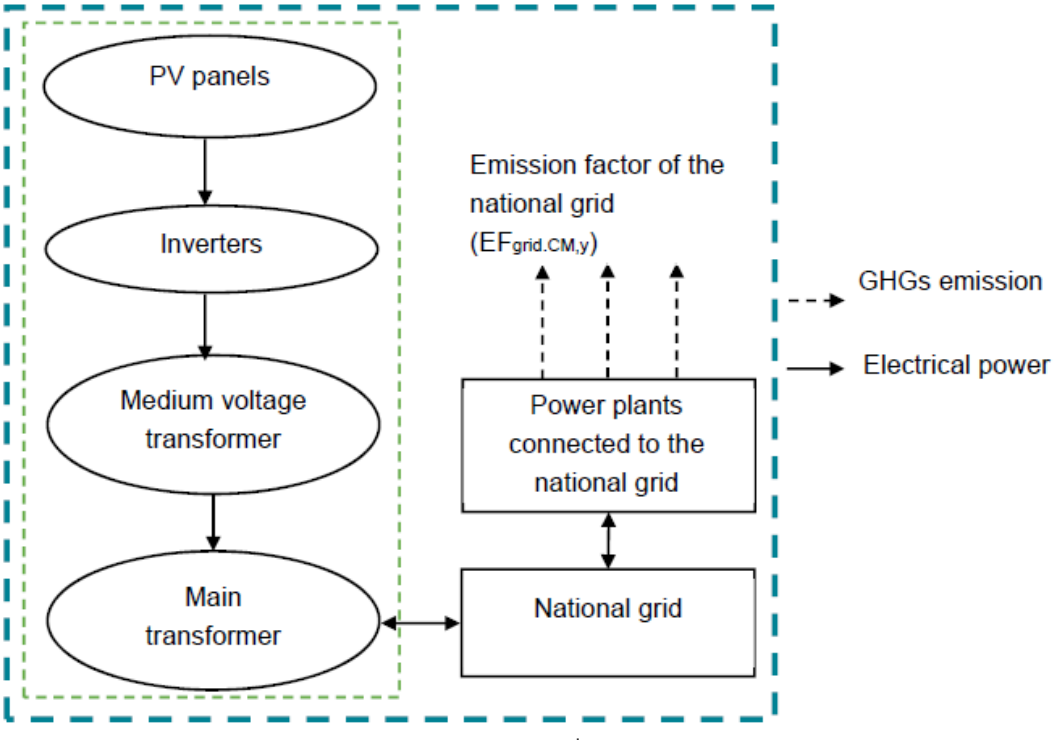


Figure: Project Boundary

The table below provides an overview of the emissions sources included or excluded from the project boundary for determination of baseline and project emissions.
The project does not involve any other emissions sources not foreseen by the methodologies. The greenhouse gases and emission sources included in or excluded from the project boundary are shown in table below.

Source		GHG	Included?	Justification/Explanation
Baseline	Grid Connected Electricity Generation	CO_2	Yes	Main Emission Source
		CH_4	No	Minor Emission source
		N_2O	No	Minor Emission source
Project Activity	Greenfield Solar PV Power Project activity	CO_2	No	No CO_2 emissions are emitted from the project
		CH_4	No	Project activity does not emit CH4

		N_2O	No	Project activity does not emit N_2O

B.4. Establishment and description of the baseline scenario

An Approved large-scale baseline CDM methodology ACM0002 “Grid-connected electricity generation from renewable sources”, Version 20.0.has been followed along with the “tool to calculate the emission factor for an electricity system, version 7” is used to establish the baseline scenario.

According to the methodology baseline scenario has been identified as “Electricity delivered to the grid by the project activity would have otherwise been generated by the operation of grid-connected power plants and by the addition of new generation sources, as reflected in the combined margin (CM) calculations described in the “Tool to calculate the emission factor for an electricity system”.

The project activity involved setting up of solar Power generation Plant to harness the power of solar energy to produce electricity and supply to the grid. In the absence of the project activity, the equivalent amount of power would have been supplied to the electricity grid by the operation of grid-connected power plants (mainly by fossil fuel fired plants) and by the addition of new generation sources, as reflected in the combined margin (CM) calculations.

Hence, the baseline scenario for the project activity is the equivalent amount of electricity generated from the Brazilian national grid.

The baseline case is in compliance with all applicable legal and regulatory requirements references as per the methodology, The combined margin ($EF_{grid,CM,y}$) has to be determined as per the Tool to calculate the emission factor for an electricity system. However, in case of non-availability of the data required to calculate grid emission factor as per the CDM Tool 07: “Tool to calculate the emission factor for an electricity system”. GCC has provided the clarification No.3[21] provided the options for the project owner to determine the baseline grid emission factor, where applicable:

a) Using CDM Tool 07: “Tool to calculate the emission factor for an electricity system”;
b) Latest available emission factor of the Grid in a country as approved by CDM standardized baseline.
c) Latest available emission factor of the Grid in a country as approved by its relevant National Authority or Designated National Authority (DNA) under CDM or UNFCCC focal point in case DNA doesn’t exist.
d) Latest IFI combined margin emission factors published on UNFCCC website[22];
e) Latest published Emission factor derived by International Energy Agency (IEA)[23]

[21] https://www.globalcarboncouncil.com/wp-content/uploads/2022/04/Clarification-No.-03.pdf
[22] https://unfccc.int/climate-action/sectoral-engagement/ifis-harmonization-of-standards-for-ghg-accounting/ifi-twg-listof-methodologies
[23] http://data.iea.org/payment/products/122-emissions-factors.aspx

Project Owner has chosen the option (c) “Latest available emission factor of the Brazilian national grid approved its Designated National Authority (DNA) “Ministry of Science and Technology “CO2 emission factors for electricity generation in the National Interconnected System of Brazil - Base Year 2020.”[24]

As per the DNA the latest grid emission factor of Brazil 2020 is 0.3649 tCO_2/MWh

$$\mathbf{EF_{grid,\,CO2} = 0.3649\ tCO_2/MWh}$$

B.5. Demonstration of additionality

The additionality of the proposed project activity is demonstrated by following the guidance provided in the GCC project Standard V 3.1.

As per the GCC Project Standard additionality can be demonstrated using the following two components

a) A legal requirement test
b) An Additionality Test either based on a Positive List test or a projects-specific additionality test.

a) Legal requirement test

As per the paragraph no 46 of the project standard V3.1 the project is not implemented by the force of law. This is a voluntary activity undertaken by the project owner in compliance with all the legal requirement in the host country. Hence project complies with the legal requirement test.

b) Additionality Test

As per the GCC Project standard V3.1 this project needs to be demonstrating the additionality test based on the Project specific additionality test.
Additionality has been demonstrated as per the applied methodology ACM0002 (Version 20.0). Methodology requires the project participant to determine the additionality based on “Tool for the demonstration and assessment of additionality”, Version 7.0.0.
The stepwise approach to establish additionality of the project activity has been followed, details of which are provided in the following paragraphs:

As per the applied methodology requirement, Additionality of the project activity is demonstrated using the Methodological tool “Tool for the demonstration and assessment of additionality” Version 7.0.0. The tool defines the following steps:

Sub Step 0: Demonstration whether the proposed project activity is the first-of-its-kind.

[24] https://antigo.mctic.gov.br/mctic/opencms/ciencia/SEPED/clima/textogeral/emissao_despacho.html

The proposed project activity is not the first of its kind as implementation of solar power project in the State is not first of its kind.

Step 1: Identification of alternatives to the project activity consistent with current laws and regulations

Sub-step 1a: Define alternatives to the project activity

As per the applied ACM 0002 version 20.0; Para 22, *if the project activity is the installation of a Greenfield power plant, the baseline scenario is electricity delivered to the grid by the project activity would have otherwise been generated by the operation of grid connected power plant and by the addition of new generation sources.*

However, for the assessment of additionality the following alternatives are identified:

Alternative 1: The proposed project activity undertaken without being registered as a GCC project activity.
Alternative 2: No project activity is undertaken.

Sub-step 1b: Consistency with mandatory laws and regulations:

Alternative	Compliance with laws & regulation
Alternative 1: The proposed project activity undertaken without being registered as a GCC project activity	Government of Brazil does not restrict implementation of Solar power project.
Alternative 2: No project activity is undertaken.	No law or regulation mandate PP to invest in this project.

Hence, all the alternatives identified above comply with mandatory laws and regulations in Brazil. The financial attractiveness of Alternative 1 is demonstrated though investment analysis explained below:

Step 2: Investment Analysis
As per para 29 of "Tool for the demonstration and assessment of additionality" it is determined that the proposed project activity is not an economically attractive or financially feasible option.
To conduct the investment analysis, Methodological tool: Investment analysis, version 11.0, EB 112 Annex 2 has been referred.

Sub-step 2a: Determine appropriate analysis method
As per "Tool for the demonstration and assessment of additionality" (version 7.0.0), for financial analysis of the project, the following three options are available:

Option I: Simple Cost Analysis
Option II: Investment Comparison Analysis

Option III: Benchmark Analysis

The project will generate revenues from sale of electricity therefore Option I is not applicable in line with para 32 of the Methodological tool: “Tool for the demonstration and assessment of additionality”, version 7.0.0. Same applies to the Option II which is applied in case there are alternatives to the project activity as per para 42 of the “Tool for the demonstration and assessment of additionality”, version 7.0.0.

Since, identified baseline for the proposed project activity is continuation of current practice (i.e. equivalent amount of energy would have been generated by grid electricity system through its currently operating power plants and by new capacity addition) and which is outside the direct control of the project participant, hence benchmark analysis (option III), where the returns on investment in the project activity are compared to benchmark returns that are available to any investors in the country is selected as the most appropriate method.

Sub-step 2b: Option III. Apply benchmark analysis

As per para 15 of EB 105 Annex 6 states that Required/expected returns on equity are appropriate benchmarks for equity IRR. The project participant has chosen benchmark analysis to demonstrate the additionality of the project. The project is promoted by private limited company and hence the return on equity and the risks associated with the investments for their shareholder is of primary concern. Hence, in order to analyze the financial viability of the project activity, the prime financial indicator that has been used is the post-tax equity IRR of the project activity.

Selection of Appropriate Benchmark:

The benchmark has been considered in accordance with Guidance 19 of EB 112 Annex 2, “The values in the table in the Appendix may also be used, as a simple default option”.

Methodology deployed for arriving at a suitable value of Benchmark using Default Value has been described below:

- As the proposed project activity generates power utilizing solar energy, Group 1 as per para 5a of Appendix of EB 112 Annex 2 has been identified as a suitable category.

- The investment analysis has been carried out in Nominal terms. Accordingly, Default value as given in table under the Appendix, EB 112 Annex 2 has been adjusted by adding suitable forecasted inflation rate taken from Banco Central Do Brasil.

The benchmark has been computed in the following manner:

Default Value of Benchmark:

The cost of equity is determined by selecting the values provided in the table of the Appendix, i.e.,

Default values for cost of equity (expected return on equity) in the 'Methodological tool: Investment analysis.

Benchmark estimation:
The Cost of Equity has been considered using the "Methodological tool: Investment analysis" available at the time of decision making as well as the latest available value. As a conservative approach, the minimum value of benchmark has been considered as calculated using these 2 approaches.
Table under Appendix in EB112, Annex 2 specifies default value of expected return on equity in real terms for Energy Industries (Group 1) in Brazil = **11.22%**[25]

Thus, minimum cost of equity considered for calculation of Benchmark = 11.22%

The Required return on equity (benchmark) was computed in the following manner:

Nominal Benchmark[26] = {(1+Real Benchmark) * (1+Inflation rate)} -1

Where:
Default value for Real Benchmark = 11.22% (as per Appendix of EB 112, Annex 2)

Inflation Rate:

In line with investment analysis tool, Project owner has considered the targeted inflation rate published by the Banco Central Do Brasil[27] at the time of project start date of project i.e 09/03/2018.

Since the start date of all the projects are same and considered in the FY 2018-19 Inflation rate for Banco Central Do Brasil [28] and corresponding benchmark values applicable at the time of investment decision time are provided below.

The applicable inflation rate and corresponding benchmark values are provided below

Project Activity	Inflation Forecast	Benchmark
All the projects	4.5%	16.22%

As a conservative approach, benchmark of **16.22%** has been selected for all the three projects.

Sub-step 2c: Calculation and comparison of financial indicators

[25] Guidelines on the assessment of investment analysis, EB112 Annex 2

[26] As per Pg. 320 of Corporate Finance, Second Edition of Aswath Damodaran

[27] Inflation targeting track record (bcb.gov.br)
[28] Inflation targeting track record (bcb.gov.br)

The period considered for Post Tax Equity IRR calculations is 25 years, which corresponds to the operational lifetime of the project activity.

Depreciation, and other non-cash items related to the project activity, which have been deducted in estimating gross profits on which tax is calculated, is added back to net profits for the purpose of calculating the financial indicator.

Input values considered for the IRR calculation are provided below.

Particulars	Value	Unit	Source/Remarks
Capacity of the project	114.72	MW	DPR
Plant Load Factor	24.70%	%	DPR
Annual Net generation	248228	MWh	Calculated
Project cost	472.56	BRL Million	DPR
Debt	70%	%	DPR
Equity	30%	%	
Debt	330.79	BRL Million	Calculated
Equity	141.77	BRL Million	Calculated
Interest rate	12.00%	%	DPR
Debt Repayment tenure	15	years	DPR
Moratorium	1	year	
Operation and Maintenance	4.59	BRL Million	DPR
Escalation in O & M	5%	%	DPR
Transmission Cost (TUSD)	4.00	BRL/kW/month	
VAT on O&M	17.00%	%	As per prevailing tax rates
Insurance & overhead	0.71	BRL Million / Yr	standard practice
Tariff	233.6131799	BRL/MWh	DPR
Depreciation Rate	4.00%	%	DPR
Income tax rate (IRPJ)	25.00%	%	Calculated

Applicable Taxes (% of Revenue)			
PIS	0.65%	%	https://www.taxathand.com/article/10477/Brazil/2018/Tax-authorities-clarify-PISCOFINS-taxation-of-financial-income-from-waivers-of-debt-
COFINS	4.00%	%	https://www.pwcimpuestosenlinea.co/TLSTimes/boletines/Tax-Incentives-for-Renewable-Energy-LATAM-30-10.pdf
ONS/CCEE	1%	%	
Social Contribution CSLL (% Of Taxable Cashflow)	9%	%	

Post Tax Equity IRR for the project activities against the benchmark values are shown in table below. Thus, it is evident that the project is not financially attractive as the equity IRR is less below the benchmark value.

Post tax Equity IRR	Benchmark Value
4.60%	16.22%

Sensitivity Analysis:

The robustness of the conclusion drawn above, namely that the project is not financially attractive, has been tested by subjecting critical assumptions to reasonable variation. As required by Annex 2 of EB 112, only 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. PP has identified the total revenue from the project activity is dependent on the Tariff, Plant Load Factor, Project Cost and O&M Costs constitute more than 20% of the project costs. These factors have been subjected to a 10% variation on either side and the results of the sensitivity analysis indicate that even after applying such variation the EIRR does not cross the benchmark.

Variation %	-10%	Normal	10%	Variation required to reach benchmark	Value required to reach benchmark
Tariff	3.06%	4.60%	6.20%	68.50%	393.638
PLF	3.06%	4.60%	6.20%	68.50%	41.62%
Project Cost	5.92%	4.60%	3.57%	-47.50%	248.09
O&M Cost	4.85%	4.60%	4.36%	NA	NA

An analysis has been done to identify the percentage variation at which the financial indicators will equal/breach the benchmark and the probability of its occurrence. Based on sensitivity analysis it can be concluded that the proposed project activity is additional with reasonable variation in values and is not likely to reach the benchmark value. The occurrence of these events is unlikely for the following reasons:

a) **Tariff:** The Tariff rate of electricity used for investment analysis i.e., 233.61 BRL/MWh is sourced from the DPR estimate applicable at the time of investment decision. Furthermore, the project will breach the benchmark value at a tariff variation of 68.50%. However, the actual tariff based on the PPAs signed is close to the estimated tariff and much below the tariff value required benchmarking value. Hence, increase in tariff is unlikely.

b) **PLF:** The PLF value considered is based on DPR which is the Third Party PLF report i.e., 24.70% and the IRR breach the benchmark value at a PLF variation of more than 68.50%. The increase in PLF value to breach the benchmark is highly unlikely as the PLF is estimated with the estimated

annual radiation assessment and equity IRR at normative PLF values are less than the benchmark value and given the analysis above it's highly unlikely that PLF will increase above breaching value.

c) **Project Cost:** The project cost considered for investment analysis i.e., 472.56 million BRL. The cost is sourced from DPR which is based on the negotiations with Supplier. A variation of -47.50% is required for IRR to breach benchmark which is not possible as the project is already commissioned. The actual cost incurred in commissioning of the project is higher than the value required to breach the benchmark which is within the sensitivity applied.

d) **O&M Costs:** The sensitivity analysis reveals that O&M will breach the benchmark at negative values and is hypothetical case. Since the O&M cost is subject to escalation (as evidence by the O&M agreement) and subject to inflationary pressure, any reduction in the O&M costs is highly unlikely. The O&M contract has been executed at 4.59 BRL Million at which the equity IRR is much below than the benchmark value.

Step 3: Barrier analysis
Barrier analysis has not been used.

Step 4: Common practice analysis
Stepwise approach for common practice analysis has been carried out as per Methodological tool "Common Practice", version 03.1 EB84, Annex 7:

(a) The projects are located in the applicable geographical area;
(b) The projects apply the same measure as the proposed project activity;
(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;
(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;
(e) The capacity or output of the projects is within the applicable capacity or output range calculated in Step 1;
(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.

Step (1): Calculate applicable capacity or output range as +/- 50% of the total design capacity or output of the proposed project activity:

The capacity of the project activity is 114.72 MW and hence the output range as per the guideline is selected to be 57.36 MW to 172.08 MW.

Step (2): Identification of the similar projects (CDM and non-CDM) is carried out as per sub-steps of Step (2) as follows:

a) As the project is in Brazil, therefore, the applicable geographical area is Brazil and projects in the host country Brazil have been chosen for analysis.
b) The projects applying same measure (i.e, only renewable energy through Solar) are selected as the proposed project activity is solar power project.
Therefore, all projects applying same measure (b) as the proposed project activity are candidates for similar projects.
c) The energy source used by the project activity is Solar. Hence, only solar energy projects have been considered for analysis.
d) The project activity produces electricity; therefore, all power plants that produce electricity are candidates for similar projects.
e) The capacity range of the projects is within the applicable capacity range for the project is 57.36 MW to 172.08 MW
f) The start date of the project is 29/11/2018 and 09/03/2018. As Kyoto Protocol was ratified by Brazil on 23/08/2002[29], therefore projects which had started commercial operation between 25/09/2002 to 29/11/2018.

The list of projects considered for the analysis has been sourced from the official website of ANEEL.

Numbers of Similar projects identified which fulfill above-mentioned conditions are
N_{solar} = 0

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

CDM/VCS/GS/GCC and EU-ETS project activities, which have got registered, submitted for registration or are under validation, have been excluded in this step. The list of the power plants identified is provided to the verifier. After excluding the registered, submitted for registration and under validation projects the total number of projects.

N_{all} = 0
Step (4): *within similar projects identified in Step 3, identify those that apply technologies that are different to the technology applied in the proposed project activity. Note their number N_{diff}.*

N_{diff} = 0

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

[29] http://unfccc.int/kyoto_protocol/status_of_ratification/items/2613.php

Calculate **$F = 1-N_{diff}/N_{all}$**
F = 1-(0/1) = **1**
Nall-Ndiff =0

As per methodological tool "common practice" version 03.1, the proposed project activity is a "common practice" within a sector in the applicable geographical area if the factor F is greater than 0.2 and Nall - Ndiff is greater than 3. Thus, if both conditions are fulfilled, then project activity will be a common practice. Otherwise, the project activity is treated as not a common practice.

Outcome of Step 5:
As,

i. F = 1; which is greater than 0.2
ii. Nall - Ndiff = 0; which is not greater than 3

The project activity does not satisfy second condition.

Thus, the proposed project activity is not a "common practice" within a sector in the applicable geographical area.

Conclusion:
As described above, the project fulfils all necessary requirements of additionality specified in the 'Tool for the demonstration and assessment of additionality' v7.0.0. Hence, the project is additional

B.6. Estimation of emission reductions

B.6.1. Explanation of methodological choices

As per the paragraph 54 of the methodology ACM0002 Version 20.0 emission reductions are calculated as follows

Emission Reductions

$$ERy = BEy - PEy$$

Where,

ERy = Emission reductions in year *y* (t CO2e/yr)
BEy =Baseline emissions in year *y* (t CO2/yr)
PEy =Project emissions in year y (t CO2/yr)

Baseline Emissions:

As per the approved consolidated Methodology ACM0002 version 20.0 that Baseline emissions include only CO_2 emissions from electricity generation in grid-connected power plants that are

displaced due to the project activity. The methodology assumes that all project electricity generation above baseline levels would have been generated by existing grid-connected power plants and the addition of new grid- connected power plants. The baseline emissions are to be calculated as follows:

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

Where,

BE_y = Baseline emissions in year y (t CO_2/yr)

$EG_{PJ,y}$ = 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)

$EF_{grid,CM,y}$ = Combined margin CO_2 emission factor for grid connected power generation in year y calculated using the latest version of the "Tool to calculate the emission factor for an electricity system" (t CO_2/MWh)

AS per para 41 of ACM0002, version 20.0, when the project activity is installation of Greenfield power plant, then:

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

Where,

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

$EG_{facility,\ y}$ = Quantity of net electricity generation supplied by the project plant/unit to the grid in year y (MWh/yr)

The $EG_{facility,\ y}$ is estimated from the PLF provided as per the third-party engineering company report as below:

Project	$EG_{facility,\ y}$ (MWh)
Project Activity 1	31,956
Project Activity 2	64,233
Project Activity 3	50,276
Project Activity 4	50,881
Project Activity 5	50,881
Total	**248,227**

As per the methodology, The combined margin ($EF_{grid,CM,y}$) has to be determined as per the Tool to calculate the emission factor for an electricity system. However, in case of non-availability of the data required to calculate grid emission factor as per the CDM Tool 07: "Tool to calculate the emission

factor for an electricity system". GCC has provided the clarification No.3[30] provided the options for the project owner to determine the baseline grid emission factor, where applicable:

a) Using CDM Tool 07: "Tool to calculate the emission factor for an electricity system";
b) Latest available emission factor of the Grid in a country as approved by CDM standardized baseline.
c) Latest available emission factor of the Grid in a country as approved by its relevant National Authority or Designated National Authority (DNA) under CDM or UNFCCC focal point in case DNA doesn't exist.
d) Latest IFI combined margin emission factors published on UNFCCC website[31];
e) Latest published Emission factor derived by International Energy Agency (IEA)[32]

Project Owner has chosen the option (c) "Latest available emission factor of the Brazilian national grid approved its Designated National Authority (DNA) "Ministry of Science and Technology "CO2 emission factors for electricity generation in the National Interconnected System of Brazil - Base Year 2020."[33]

As per the DNA the latest grid emission factor of Brazil 2020 is 0.3649 tCO_2/MWh

$$\mathbf{EF_{grid,\,CO2} = 0.3649\ tCO_2/MWh}$$

Leakage Emissions:

No other leakage emissions are considered. The emissions potentially arising due to activities such as power plant construction and upstream emissions from fossil fuel use (e.g. extraction, processing, transport etc.) are neglected.

Hence Emission reductions will be calculated as per the below equation

$$ERy = BEy = EG_{PJ,\,y} \text{ x } EF_{grid,CM,y}$$

[30] https://www.globalcarboncouncil.com/wp-content/uploads/2022/04/Clarification-No.-03.pdf
[31] https://unfccc.int/climate-action/sectoral-engagement/ifis-harmonization-of-standards-for-ghg-accounting/ifi-twg-listof-methodologies
[32] http://data.iea.org/payment/products/122-emissions-factors.aspx

[33] https://antigo.mctic.gov.br/mctic/opencms/ciencia/SEPED/clima/textogeral/emissao_despacho.html

B.6.2. Data and parameters fixed *ex ante*

Data / Parameter Table 1.

Data / Parameter:	$EF_{grid,CM,y}$
Methodology reference	ACM0002: Grid-connected electricity generation from renewable sources, Version 20.0
Data unit	tCO2/MWh
Description	Combined Margin CO_2 emission factor in year y of Brazilian Grid
Measured/calculated /default	Calculated
Data source	Designated National Authority (DNA) "Ministry of Science and Technology "CO2 emission factors for electricity generation in the National Interconnected System of Brazil - Base Year 2020."[34]
Value(s) of monitored parameter	0.3649
Measurement/ Monitoring equipment (if applicable)	Not Applicable Type of meter: NA Location of meter: NA Accuracy of meter: NA Serial number of meter: NA
Calculation method (if applicable)	Not Applicable as the value is fixed ex-ante for entire crediting period.
QA/QC procedures	NA
Purpose of data	Baseline Emission calculation
Additional comments	The combined Margin is calculated ex ante and fixed during the crediting period.

B.6.3. Ex-ante calculation of emission reductions

The ex-ante emission reductions (ERy) for the project activity are calculated as follows

$$ERy = BEy – PEy – LEy$$

Where,

ERy = Emission Reduction in tCO2/year
BEy = Baseline emission in tCO2/year
PEy = Project emissions in tCO2/year
LEy = Leakage Emissions in tCO2/year

[34] https://antigo.mctic.gov.br/mctic/opencms/ciencia/SEPED/clima/textogeral/emissao_despacho.html

Baseline Emissions (BEy):

The baseline emissions are the product of electrical energy baseline EG_{PJ},y expressed in MWh of electricity produced by the renewable generating unit multiplied by an emission factor.

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

AS per para 41 of ACM0002, version 20.0, when the project activity is installation of Greenfield power plant, then:

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

Where,

$EG_{facility,y}$ = Total quantity of net electricity delivered to the Brazilian grid in year y (MWh/yr)

$EF_{grid,CM,y}$ = Baseline grid emission factor (t CO_2/MWh)

= 0.3649 t CO_2/MWh

Project Activity	**$EG_{facility, y}$ (MWh)**
Project Activity 1	31,956
Project Activity 2	64,233
Project Activity 3	50,276
Project Activity 4	50,881
Project Activity 5	50,881
Total	**248,227**

As per section B.6.1 above, the combined margin grid emission factor ($EF_{grid,CM,y}$) is 0.3649 tCO_2/MWh

Hence the annual baseline emission is calculated as below:

Project	**$EG_{facility, y}$ (MWh)**	**Emission factor (tCO2/MWh**	**Baseline emission (tCO2)**
Project Activity 1	31,956	0.3649	11,661
Project Activity 2	64,233	0.3649	23,438
Project Activity 3	50,276	0.3649	18,346
Project Activity 4	50,881	0.3649	18,567
Project Activity 5	50,881	0.3649	18,567
Total	**248,227**	**0.3649**	**90,578**

$BE_y = EG_{PJ,y} * EF_{grid,CM,y}$ = 248,227 MWh x 0.3649 tCO_2/MWh = 90,578tCO_2

Project Emissions (PEy):

As explained in the above section B.6.2 Project emissions from the project activity is considered Zero.

$$PEy = 0$$

Leakage Emissions (LEy):

As explained in the above section B.6.2 Project emissions from the project activity is consideredZero.

$$LEy = 0$$

Emission Reductions (ERy):

$$ERy = BEy - PEy - LEy$$

Since the project and leakage emissions are estimated as zero

$$ERy = BEy = 90{,}578 tCO_2$$

Project Activity	Emission Reductions (tCO2)
Project Activity 1	11,661
Project Activity 2	23,438
Project Activity 3	18,346
Project Activity 4	18,567
Project Activity 5	18,567
Total	**90,578**

Considering the different commissioning date of each project and annual degradation, the emission reduction estimation for the entire crediting period is provided in the below section.

B.6.4. Summary of ex ante estimates of emission reductions

Year	Baseline emissions	Project emissions	Leakage	Emission reductions
	(tCO_2 e)	(tCO_2 e)	(tCO_2 e)	(tCO_2 e)
14/08/2019 to 13/08/2020	90,680	0	0	90,680
14/08/2020 to 13/08/2021	89,944	0	0	89,944
14/08/2021 to 13/08/2022	89,315	0	0	89,315
14/08/2022 to 13/08/2023	88,689	0	0	88,689
14/08/2023 to 13/08/2024	88,069	0	0	88,069
14/08/2024 to 13/08/2025	87,452	0	0	87,452
14/08/2025 to 13/08/2026	86,840	0	0	86,840
14/08/2026 to 13/08/2027	86,232	0	0	86,232
14/08/2027 to 13/08/2028	85,629	0	0	85,629
14/08/2028 to 13/08/2029	85,029	0	0	85,029
Total	**8,77,879**			**8,77,879**

Total number of Crediting years	10			
Annual Average over the crediting period	**87,788**			**87,788**

B.7. Monitoring plan

B.7.1. Data and parameters to be monitored *ex-post*

Data / Parameter Table 2.

Data / Parameter:	$EG_{facility,y}$
Methodology reference	ACM0002: Grid-connected electricity generation from renewable sources, Version 20.0
Data unit	MWh/Year
Description	Quantity of net electricity generation supplied by the project (Solar) plant/unit to the grid in year y
Measured/calculated/default	Measured & calculated
Data source	Monthly generation report
Value(s) of monitored parameter applied with basis	**Project** / **$EG_{facility,y}$ (MWh)** Project Activity 1 / 31,956 Project Activity 2 / 64,233 Project Activity 3 / 50,276 Project Activity 4 / 50,881 Project Activity 5 / 50,881 **Total** / **248,227**
Measurement/ Monitoring equipment	Energy meter details will be provided during the final version of PSF.
Frequency of Measuring/reading	Continuous
Recording frequency	Monthly

Project	**Main Meter**	**Check Meter**
Type of meter		
Location of meter		
Accuracy of meter		
Serial number of meters		
Calibration frequency		
Date of Calibration/ validity		
Reference No. of Calibration Certificate		
Calibration Status		

Calculation method (if applicable)	This is based on the monthly Joint Meter Report which provides the electricity exported and electricity imported by the project. The Net electricity is based on Export-import Monthly meter readings will be taken from the main and check meter installed at metering point and certified by the representatives of DISCOM Officials and the representatives of the project participant. The export and import values of the Joint Meter Reports is cross checked with the export and import values mentioned at the electricity sales invoice.
QA/QC procedures	The meter(s) shall be calibrated and maintained by the state utility as per their own schedule, and this frequency of meter calibration is not within the control of the Project Proponent. Calibration of electricity meters is carried out in-line with the Nation standard which recommends at least once in 5-year calibration or whenever abnormal difference/inconsistency is observed between main meter and check meter.
Purpose of data	Baseline Emission Calculations.
Additional comments	-

For Parameters to be monitored for E+/S+ assessments and SDG labels (positive impacts)

Data / Parameter:	**CO_2 emissions**
Purpose:	*To demonstrate positive impacts of aspects wrt baseline scenario / BAU / pre-existing scenario and to demonstrate that they do not cause any net harm to environment / society or have an impact on SDG as per selected indicators.*
Describe the related environment /social/ SDG risk or SDG impact as a function of likelihood of occurrence and severity of impact.	CO_2 emissions reductions per year
Describe the parameters to be monitored to demonstrate compliance with requirements to demonstrate “harmless” condition or demonstrate Impact on SDG	<table><tr><td colspan="2"></td></tr><tr><td>Parameter to be monitored</td><td>GHG emission reductions (tCO2/year)</td></tr><tr><td>Frequency of monitoring</td><td>Continuously measured and monthly recorded</td></tr><tr><td>Legal /regulatory / corporate limits (if any)</td><td>-</td></tr><tr><td>QA/QC</td><td>Monitored data will be stored and archived till the end of the crediting period</td></tr></table>

Remarks	

Data / Parameter:	**Solid waste Pollution from Hazardous wastes**
Purpose:	*To demonstrate positive impacts of aspects wrt baseline scenario / BAU / pre-existing scenario and to demonstrate that they do not cause any net harm to environment / society or have an impact on SDG as per selected indicators.*
Describe the related environment /social/ SDG risk or SDG impact as a function of likelihood of occurrence and severity of impact.	Hazardous waste generation during the operation of the project activity which is treated and disposed of as per the law.
Describe the parameters to be monitored to demonstrate compliance with requirements to demonstrate "harmless" condition or demonstrate Impact on SDG	<table><tr><td colspan="2"></td></tr><tr><td>Parameter to be monitored</td><td>Hazardous waste generation (tonnes/year)</td></tr><tr><td>Frequency of monitoring</td><td>Annual</td></tr><tr><td>Legal /regulatory / corporate limits (if any)</td><td>Should be treated as per the Hazardous and waste management rules, 2016</td></tr><tr><td>QA/QC</td><td>Records will be maintained and archived till the end of the crediting period</td></tr></table>
Remarks	

Data / Parameter:	**Solid waste pollution from E-wastes**
Purpose:	*To demonstrate positive impacts of aspects wrt baseline scenario / BAU / pre-existing scenario and to demonstrate that they do not cause any net harm to environment / society or have an impact on SDG as per selected indicators.*
Describe the related environment /social/ SDG risk or SDG impact as a function of likelihood of occurrence and severity of impact.	E-waste generation during the operation of the project activity, is treated and disposed of as per the law.
Describe the parameters to be monitored to demonstrate compliance with requirements to demonstrate "harmless" condition or demonstrate Impact on SDG	<table><tr><td colspan="2"></td></tr><tr><td>Parameter to be monitored</td><td>E-waste generation (tonnes/year)</td></tr><tr><td>Frequency of monitoring</td><td>Annual</td></tr><tr><td>Legal /regulatory / corporate limits (if any)</td><td>E-Waste Management Amendment rules, 2018</td></tr></table>

	QA/QC: Records will be maintained and archived till the end of the crediting period
Remarks	

Data / Parameter:	**Solid waste pollution from end-of-life products / equipment**
Purpose:	*To demonstrate positive impacts of aspects wrt baseline scenario / BAU / pre-existing scenario and to demonstrate that they do not cause any net harm to environment / society or have an impact on SDG as per selected indicators.*
Describe the related environment /social/ SDG risk or SDG impact as a function of likelihood of occurrence and severity of impact.	Project Activity may result in E-waste from electronic equipment at the end of its lifetime.
Describe the parameters to be monitored to demonstrate compliance with requirements to demonstrate "harmless" condition or demonstrate Impact on SDG	Parameter to be monitored: E-waste generation (tonnes) Frequency of monitoring: Annual Legal /regulatory / corporate limits (if any): E-Waste Management Amendment rules, 2018 QA/QC: Records will be maintained and archived till the end of the crediting period
Remarks	

Data / Parameter:	**Replacing fossil fuels with renewable sources of energy**
Purpose:	*To demonstrate positive impacts of aspects wrt baseline scenario / BAU / pre-existing scenario and to demonstrate that they do not cause any net harm to environment / society or have an impact on SDG as per selected indicators.*
Describe the related environment /social/ SDG risk or SDG impact as a function of likelihood of occurrence and severity of impact.	Net quantity of renewable energy generated from the power plant, which otherwise would have been generated from the combustion of fossil fuels.
Describe the parameters to be monitored to demonstrate compliance with requirements to demonstrate "harmless" condition or demonstrate Impact on SDG	Parameter to be monitored: Electricity generation by the project activity (MWh) Frequency of monitoring: Monthly Legal /regulatory / corporate limits (if any):

	QA/QC: Energy meters will be calibrated as per schedule. Records will be maintained and archived till the end of the crediting period.
Remarks	

Social safeguards

Data / Parameter:	**Long-term jobs (> 1 year) created**
Purpose:	*To demonstrate positive impacts of aspects wrt baseline scenario / BAU / pre-existing scenario and to demonstrate that they do not cause any net harm to environment / society or have an impact on SDG as per selected indicators.*
Describe the related environment /social/ SDG risk or SDG impact as a function of likelihood of occurrence and severity of impact.	Long term job opportunities created during the operation of the project activity.
Describe the parameters to be monitored to demonstrate compliance with requirements to demonstrate "harmless" condition or demonstrate Impact on SDG	Parameter to be monitored: Employment records Frequency of monitoring: Annual Legal /regulatory / corporate limits (if any): Employment is in compliance with the Labour Act QA/QC: Records will be maintained and archived till the end of the crediting period
Remarks	

Data / Parameter:	**Sources of income generation increased/reduced**
Purpose:	*To demonstrate positive impacts of aspects wrt baseline scenario / BAU / pre-existing scenario and to demonstrate that they do not cause any net harm to environment / society or have an impact on SDG as per selected indicators.*
Describe the related environment /social/ SDG risk or SDG impact as a function of likelihood of occurrence and severity of impact.	Additional employment and O&M services in the project region
Describe the parameters to be monitored to demonstrate compliance with requirements to demonstrate "harmless" condition or demonstrate Impact on SDG	Parameter to be monitored: Employee records, O&M contracts

	Frequency of monitoring: Annual Legal /regulatory / corporate limits (if any): Minimum wages in compliance with the Labour Act QA/QC: Records will be maintained and archived till the end of the crediting period
Remarks	

Data / Parameter:	**Non-Discrimination Practices**
Purpose:	*To demonstrate positive impacts of aspects wrt baseline scenario / BAU / pre-existing scenario and to demonstrate that they do not cause any net harm to environment / society or have an impact on SDG as per selected indicators.*
Describe the related environment /social/ SDG risk or SDG impact as a function of likelihood of occurrence and severity of impact.	Policy to ensure that there is no discrimination based on gender, racism, religion etc. during the recruitment process
Describe the parameters to be monitored to demonstrate compliance with requirements to demonstrate "harmless" condition or demonstrate Impact on SDG	Parameter to be monitored: Company policy Frequency of monitoring: Continuous Legal /regulatory / corporate limits (if any): In compliance with the company policy QA/QC: Records will be maintained and archived till the end of the crediting period
Remarks	

Data / Parameter:	**Occupational health hazards**
Purpose:	*To demonstrate positive impacts of aspects wrt baseline scenario / BAU / pre-existing scenario and to demonstrate that they do not cause any net harm to environment / society or have an impact on SDG as per selected indicators.*
Describe the related environment /social/ SDG risk or SDG impact as a function of likelihood of occurrence and severity of impact.	Cause of Physical hazards in project sites due to human intervention or technical failure or emergency
Describe the parameters to be monitored to demonstrate compliance with requirements to demonstrate "harmless" condition or demonstrate Impact on SDG	Parameter to be monitored: Number of trainings

	Frequency of monitoring: Annual Legal /regulatory / corporate limits (if any): In compliance with the EHS policy QA/QC: Records will be maintained and archived till the end of the crediting period
Remarks	

Data / Parameter:	**Reducing / increasing accidents/incidents/fatality**
Purpose:	To demonstrate positive impacts of aspects wrt baseline scenario / BAU / pre-existing scenario and to demonstrate that they do not cause any net harm to environment / society or have an impact on SDG as per selected indicators.
Describe the related environment /social/ SDG risk or SDG impact as a function of likelihood of occurrence and severity of impact.	Cause of Physical hazards in project sites due to human intervention or technical failure or emergency
Describe the parameters to be monitored to demonstrate compliance with requirements to demonstrate "harmless" condition or demonstrate Impact on SDG	Parameter to be monitored: Number of trainings & physical hazards/incidents Frequency of monitoring: Annual Legal /regulatory / corporate limits (if any): In compliance with the EHS policy QA/QC: Records will be maintained and archived till the end of the crediting period
Remarks	

Data / Parameter:	**Job related training imparted or not**
Purpose:	To demonstrate positive impacts of aspects wrt baseline scenario / BAU / pre-existing scenario and to demonstrate that they do not cause any net harm to environment / society or have an impact on SDG as per selected indicators.
Describe the related environment /social/ SDG risk or SDG impact as a function of likelihood of occurrence and severity of impact.	Technical and Non-Technical trainings provided to employees as per the training needs
Describe the parameters to be monitored to demonstrate compliance with requirements to demonstrate "harmless" condition or demonstrate Impact on SDG	Parameter to be monitored: Number of trainings

	Frequency of monitoring: Annual Legal /regulatory / corporate limits (if any): - QA/QC: Records will be maintained and archived till the end of the crediting period
Remarks	

Data / Parameter:	**Project-related knowledge dissemination effective or not**
Purpose:	To demonstrate positive impacts of aspects wrt baseline scenario / BAU / pre-existing scenario and to demonstrate that they do not cause any net harm to environment / society or have an impact on SDG as per selected indicators.
Describe the related environment /social/ SDG risk or SDG impact as a function of likelihood of occurrence and severity of impact.	O&M Trainings provided to employees
Describe the parameters to be monitored to demonstrate compliance with requirements to demonstrate “harmless” condition or demonstrate Impact on SDG	Parameter to be monitored: Training Records and O&M manual Frequency of monitoring: Annual Legal /regulatory / corporate limits (if any): - QA/QC: Records will be maintained and archived till the end of the crediting period
Remarks	

Data / Parameter:	**Community and rural welfare**
Purpose:	To demonstrate positive impacts of aspects wrt baseline scenario / BAU / pre-existing scenario and to demonstrate that they do not cause any net harm to environment / society or have an impact on SDG as per selected indicators.
Describe the related environment /social/ SDG risk or SDG impact as a function of likelihood of occurrence and severity of impact.	Contribution of Project activity to the Economic, Environmental, Economical, and social well-being for the community.
Describe the parameters to be monitored to demonstrate compliance with requirements to demonstrate “harmless” condition or demonstrate Impact on SDG	Parameter to be monitored: Community Development Activities Frequency of monitoring: Annual

	Legal /regulatory / corporate limits (if any): - QA/QC: Records will be maintained and archived till the end of the crediting period
Remarks	

SDG parameters monitoring:

Data / Parameter:	**Amount of renewable energy supplied to grid for consumption**
Purpose:	To demonstrate positive impacts of aspects wrt baseline scenario / BAU / pre-existing scenario and to demonstrate that they do not cause any net harm to environment / society or have an impact on SDG as per selected indicators.
Describe the related environment /social/ SDG risk or SDG impact as a function of likelihood of occurrence and severity of impact.	Net quantity of renewable energy supplied by the project activity during the year y
Describe the parameters to be monitored to demonstrate compliance with requirements to demonstrate "harmless" condition or demonstrate Impact on SDG	Parameter to be monitored: Quantity of net electricity generation supplied by the plant to the grid in year y Frequency of monitoring: Continuously measured and monthly recorded Legal /regulatory / corporate limits (if any): - QA/QC: -
Remarks	

Data / Parameter:	**Average earnings of females and male employees engaged in the project and segregated by age and persons with disabilities**
Purpose:	To demonstrate positive impacts of aspects wrt baseline scenario / BAU / pre-existing scenario and to demonstrate that they do not cause any net harm to environment / society or have an impact on SDG as per selected indicators.
Describe the related environment /social/ SDG risk or SDG impact as a function of likelihood of occurrence and severity of impact.	Average hourly earnings of employees, by sex, age, occupation, and persons with disabilities.

Describe the parameters to be monitored to demonstrate compliance with requirements to demonstrate “harmless” condition or demonstrate Impact on SDG	<table><tr><td colspan="2"></td></tr><tr><td>Parameter to be monitored</td><td>1. No of employment (with bifurcation on number by sex, age group and where applicable, persons with disabilities) 2. Average earnings 3. Policy for Nondiscrimination and equal pay for the work of equal value.</td></tr><tr><td>Frequency of monitoring</td><td>Annual</td></tr><tr><td>Legal /regulatory / corporate limits (if any)</td><td>Minimum Wages in compliance with the Labor Act</td></tr><tr><td>QA/QC</td><td></td></tr></table>
Remarks	

Data / Parameter:	**Reductions in Emissions (TCO2e) per unit of product due to project**
Purpose:	To demonstrate positive impacts of aspects wrt baseline scenario / BAU / pre-existing scenario and to demonstrate that they do not cause any net harm to environment / society or have an impact on SDG as per selected indicators.
Describe the related environment /social/ SDG risk or SDG impact as a function of likelihood of occurrence and severity of impact.	CO_2 emissions reductions per year
Describe the parameters to be monitored to demonstrate compliance with requirements to demonstrate “harmless” condition or demonstrate Impact on SDG	<table><tr><td colspan="2"></td></tr><tr><td>Parameter to be monitored</td><td>GHG emission reductions (tCO2/year)</td></tr><tr><td>Frequency of monitoring</td><td>Continuously measured and monthly recorded</td></tr><tr><td>Legal /regulatory / corporate limits (if any)</td><td>-</td></tr><tr><td>QA/QC</td><td>Monitored data will be stored and archived till the end of the crediting period</td></tr></table>
Remarks	

Data / Parameter:	**Amount of emissions reductions achieved by project under UNFCCCs/ GCC market mechanism**
Purpose:	To demonstrate positive impacts of aspects wrt baseline scenario / BAU / pre-existing scenario and to demonstrate that they do not cause any net harm to environment / society or have an impact on SDG as per selected indicators.

Describe the related environment /social/ SDG risk or SDG impact as a function of likelihood of occurrence and severity of impact.	Quantity of CO2 emissions reduced
Describe the parameters to be monitored to demonstrate compliance with requirements to demonstrate "harmless" condition or demonstrate Impact on SDG	<table><tr><td colspan="2"></td></tr><tr><td>Parameter to be monitored</td><td>GHG emission reductions (tCO2/year)</td></tr><tr><td>Frequency of monitoring</td><td>Continuously measured and monthly recorded</td></tr><tr><td>Legal /regulatory / corporate limits (if any)</td><td>-</td></tr><tr><td>QA/QC</td><td>Monitored data will be stored and archived till the end of the crediting period</td></tr></table>
Remarks	

B.7.2. Data and parameters to be monitored for E+/S+ assessments (negative impacts)

There are no impacts identified as harmful, hence, no monitoring is required.

Data / Parameter:	**XX**
Purpose:	*To demonstrate compliance of XXXX aspects to legal/regulatory/corporate requirements or to demonstrate that they do not cause any net harm to environment / society or have an impact on SDG as per selected indicators.*
Describe the related environment /social/ SDG risk or SDG impact as a function of likelihood of occurrence and severity of impact.	
Describe the parameters to be monitored to demonstrate compliance with requirements to demonstrate "harmless" condition or demonstrate Impact on SDG	<table><tr><td colspan="2"></td></tr><tr><td>Parameter to be monitored</td><td></td></tr><tr><td>Frequency of monitoring</td><td></td></tr><tr><td>Legal /regulatory / corporate limits (if any)</td><td></td></tr><tr><td>QA/QC</td><td></td></tr></table>

Program of Risk Management Actions to mitigate risk related to aspect (if any for aspects assessed to be harmful)

S.No.	Action and targets	Responsibility	Resource Requirement	Target to be Achieved by *(insert date)*	Key Performance Indicators (KPI)	Targets achieved on *(insert date)*
1						
2						
3						
4						
5						
6						
Date of Closing the Program:						

B.7.3. Sampling plan

No Sampling plan is required.

B.7.4. Other elements of the monitoring plan

Monitoring has the objective of measuring the emission reductions achieved by the project. The monitoring plan follows the Monitoring Methodology of consolidated baseline methodology for grid connected electricity generation from renewable sources ACM0002, version 20.0. All data collected as part of monitoring should be archived electronically and be kept at least for two years after the end of the last crediting period. All measurements will be conducted with calibrated measurement equipment according to Brazilian industry standards. The main parameters that will be monitored are:

$EG_{facility,y}$ - Quantity of net electricity generation supplied by the project plant/unit to the grid in year y (MWh/yr);

Combined margin emission factor for the grid in year y ($EF_{Grid,CM,y}$)

New project instances should present their monitoring reports when requesting inclusion in this Grouped Project. Monitoring Report should follow Monitoring Methodology of consolidated baseline methodology for grid-connected electricity generation from renewable sources ACM0002, version 20.0, and Brazilian Electricity Standards.

Monitoring of $EG_{facility,y}$

Operation and Maintenance (O&M) team is responsible for the operation and maintenance activities of the plants. Operation and maintenance team is responsible for measurement activities. It collects and storages all measurement data. Data is collected in real time and is available at the project site.

Commercial team is responsible for monitoring and analyzing $EG_{facility,y}$ information. It monitors data provided and cross-checks it with information provided by Chamber of Electricity Commercialization (CCEE).

Each plant has two measurement instruments (meters) located in the plant. One is the principal meter and the second is a rear. These meters register gross electricity generated by each plant. The WTGs included in this project activity has individual measuring equipment for each facility connected. The substation can also include energy generated by facilities outside the boundary project.

At substation there are two meters (one principal and one rear) that register net electricity supplied to the grid ($EG_{facility,y}$) by all plants that compose the initial project instance. These meters can also include energy generated by facilities outside the project boundary. The total amount dispatched to the SIN monitored by these meters will be prorated between each project facility according to the proportional amount of electricity generation measured in the electrical substation for each facility.

ONS Grid Procedures (Sub-module 12.3) defines the calibration frequency and other maintenance procedures. All meters of the plants are calibrated according to Brazilian Standards.

Monitoring roles and responsibilities:

The data for the project is compiled by the O&M Contractor and subsequently stored by the PP, the reporting and data flows as per the below mentioned flow chart starting from Site O&M team which monitors day to day operational data and monthly recording. The reporting responsibilities for the project are described as below;

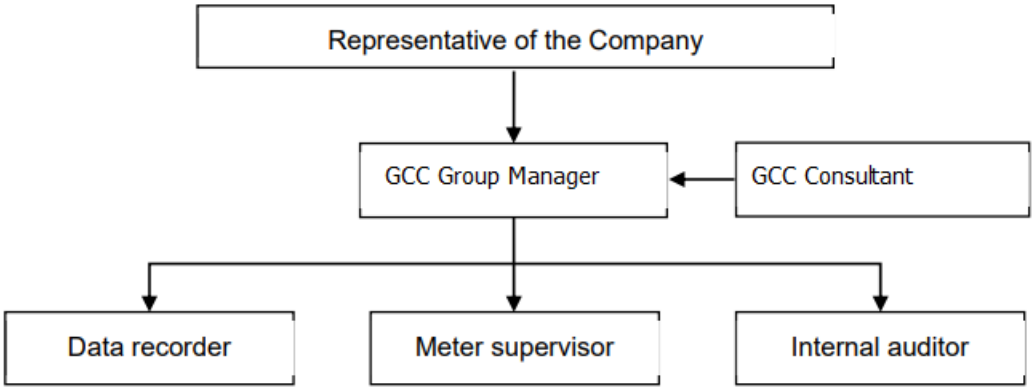


Figure: Structure of the monitoring group

The responsibilities of each person involved are elaborated as follows:

Person	Responsibility
Representative of the Company	Legal representative of the Project Company

	Review the monitoring report annually
GCC group manager	Managing the whole GCC business of the project, guiding and supervising data recorder after trained by GCC consultant.
GCC consultant	Providing trainings and technical support about GCC monitoring plan
Data recorder	Collecting and recording data every month.
Meter supervisor	Checking power meter periodically according to relevant regulation.
Internal auditor	Checking the monitoring procedures, double checking the collected data.

Personal Training:

The project employs qualified and experienced persons for plant operation. The training period shall be for three months, as this would be adequate and necessary to ensure proper imparting of the objective. The training course will be thoroughly and meticulously designed, highlighting the objectives, salient features, operational aspects and trouble shooting.

Emergency preparedness:

In case of any unforeseen event that is not covered under this monitoring plan, staff of the operation division will immediately inform the chief of the operation division. The chief of the operation division is then responsible to ensure that the cause for the unforeseen event is detected, the event is remedied and for the period in which the unforeseen event has occurred uncertainty in data gathered is limited as much as possible.

- In normal condition, the data of main power meter will be used as the basis of payment by the DISCOM to the PO and to calculate the emission reductions by the project activity.

- In case the main power meter is in failure and the backup power meter is still in good operation, the result of the backup meter will be used to calculate the emission reduction by the project activity.

- In case of both main and backup power meters are in failure, the Project Owner and the DISCOM will jointly calculate a conservative estimate of power supplied to the grid. The assumptions used to estimate net electricity supply to the grid will be signed by both a representative of the project owner as well as a representative of the DISCOM

- In case any power meters are in failure, the Project Owner will inform DISCOM immediately and contract with the authorized party to verify/ calibrate and/or replace the failed power meter.

Data recording & archiving: The project proponent shall maintain data both in electronic form and hard copies. The monitored data shall be archived till 2 years after the completion of crediting period.

Section C. Start date, crediting period type and duration

C.1. Start date of the Project Activity

As per the paragraph 38 of the project standard V3.1, start of commercial operations has been considered as the start date. Hence, project Commissioning Date (COD) on which project is connected to grid and started generating power and exporting to the grid there by started generating GHG emission reductions is considered as start date.

Start date for all the projects is given in the below table.

Project	Start Date
Project Activity 1	29/11/2019
Project Activity 2	29/11/2019
Project Activity 3	14/08/2019
Project Activity 4	14/08/2019
Project Activity 5	14/08/2019

All the five project's start date is after 1st January 2016. Hence complies with the GCC project standard guidelines.

The start date for this project is the earliest date of the commercial operation of the first project. i.e 14/08/2019

C.2. Expected operational lifetime of the Project Activity

25 Years 00 Months.

C.3. Crediting period of the Project Activity

Fixed crediting period for 10 Years.

C.3.1. Start and end date of the crediting period

Start date of the crediting period is 14/08/2019

End date of the crediting period is 13/08/2029

C.3.2. Duration of crediting period

10 years i.e., from 14/08/2019 to 13/08/2029

Section D. Environmental impacts

D.1. Analysis of environmental impacts

The project activity does not involve any major construction activity. It primarily requires the installation of the solar PV panels, interfacing the generators with the State Electricity Board by setting up HT transmission lines and installation of other accessories. Solar PV project activity operations do not result in direct air pollution, noise pollution. Thus, there is no any significant impact due to implementation of project activity on air, water, soil quality and ambience are envisaged due to the project activity.

D.2. Environmental impact assessment and management action plans

Project activity has obtained relevant and required environmental approvals and operational licenses in prior to start the construction of the project activity. Applicable impact assessment studies have been carried out before the construction of the project activity.

Section E. Environmental and social safeguards

The main purpose of the environment and social safeguard assessment is to identify, evaluate and manage environmental and social impacts that may arise due to implementation and operation of the project. the Solar power project is not likely to have significant adverse environmental and social impacts during the construction & operation period of the project activity.

E.1. Environmental safeguards

Impact of Project Activity on		Information on Impacts, Do-No-Harm Risk Assessment and Establishing Safeguards								Project Owner's Conclusion		GCC Project Verifier's Conclusion (To be included in Project Verification Report only)
		Description of Impact *(positive or negative)*	**Legal/ voluntary corporate requirement / regulatory/ voluntary corporate threshold Limits**	**Do-No-Harm Risk Assessment (choose which ever is applicable)**			**Risk Mitigation Action Plans for aspects marked as Harmful**		**Performance indicator for monitoring of impact**	***Ex-ante* scoring of environmental impact**	***Explanation of the Conclusion***	**3rd Party Audit**
				Not Applicable	**Harmless**	**Harmful**	**Operational Controls**	**Program of Risk Management Actions**	**Monitoring parameter and frequency of monitoring**	**Ex- Ante scoring of the environmental impact (as per scoring matrix Appendix-02)**	**Ex- Ante description and justification/explanation of the scoring of the environmental impact**	**Verification Process**
Environmental Aspects on the identified categories[35] indicated below.	*Indicators for environmental impacts*	*Describe and identify anticipated and actual significant environmental impacts, both positive and negative from all sources (stationary and mobile) during normal and abnormal/emergency conditions, that may result from the construction and operations of the Project Activity, within and outside the project boundary, over which the Project Owner(s) has/have control.*	*Describe the applicable national regulatory requirements /legal limits / voluntary corporate limits related to the identified risks of environmental impacts.*	*If no environmental impacts are anticipated, then the Project Activity is unlikely to cause any harm (is safe) and shall be indicated as **Not Applicable***	*If environmental impacts exist but are expected to be in compliance with applicable national regulatory /stricter voluntary corporate requirements and will be*	*If negative environmental impacts exist that will not be in compliance with the applicable national legal/ regulatory requirements or are*	*Describe the operational controls and best practices, focusing on how to implement and operate the Project Activity, to reduce the risk of impacts that have been identified as '**Harmful** at least to a level that is in*	*Describe the Program of Risk Management Actions (refer to Table 3), focusing on additional actions (e.g., installation of pollution control equipment) that will be adopted to reduce or eliminate the risk of impacts that have been*	*Describe the monitoring approach and the parameters (KPI) to be monitored for each impact irrespective of whether it is harmless of harmful. The frequency of monitoring to be specified as well including the data source.*	*-1* *0* *+1*	*Confirm the score of environmental impact of the project with respect to the aspect and its monitored value in relation to legal /regulatory limits (if any) including basis of conclusion.*	*Describe how the GCC Verifier has assessed that the impact of the Project Activity against the particular aspect and in case of "harmful impacts" how has the project adopted Risk Mitigation Action Plans to mitigate the risks of negative environmental impacts to levels that are unlikely to cause any harm as well as the net positive impacts of*

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

					within legal/ voluntary corporate limits by way of plant design and operating principles, then the Project Activity is unlikely to cause any harm (is safe) and shall be indicated as ***Harmless*** */If the project has a positive impact on the environment mark it as "harmless" as well.*	*likely to exceed legal limits, then the Project Activity is likely to cause harm (may be un-safe) and shall be indicated as* ***Harmful***	*compliance with applicable legal/regulatory requirements or industry best practice or stricter voluntary corporate requirements*	*identified as* ***Harmful****.*				*the project with respect to the most likely baseline alternative.* *.*
Reference to paragraphs of Environmental and Social Safeguards Standard		*Paragraph 12 (a)*	*Paragraph 13 (c)*	*Paragraph 13 (d) (i)*	*Paragraph 13 (d) (ii)*	*Paragraph 13 (d) (iii)*	*Paragraph 13 (e) (i)*	*Paragraph 13 (e) (ii)*	*Paragraph 12 (c) and Paragraph 13 (f)*	*Paragraph 22*		*Paragraph 24 and Paragraph 26 (a) (i)*
Environment - *Air*	*SO_x emissions (EA01)*	-	-	-	-	-	-	-	-	-	-	-

	NO_x emissions (EA02)	-	-	-	-	-	-	-	-	-	-	-
	CO_2 emissions (EA03)	The project is expected to reduce CO2 emissions wrt to baseline scenario of generation of equivalent amount of power in grid connected power plant	-	-	Harmless The overall impact is positive with respect to the baseline alternative.	-	-	-	GHG emission reduction (Tonnes of CO2e / Yr.) The parameter will be monitored on monthly basis	+1	The overall impact is positive with respect to the baseline and hence the impact is harmless	-
	CO emissions (EA04)	-	-	-	-	-	-	-	-	-	-	-
	Suspended particulate matter (SPM) emissions (EA05)	-	-	-	-	-	-	-	-	-	-	-
	Fly ash generation (EA06)	-	-	-	-	-	-	-	-	-	-	-
	Non-Methane Volatile Organic Compounds (NMVOCs) (EA07)	-	-	-	-	-	-	-	-	-	-	-
	Odor (EA08)	-	-	-	-	-	-	-	-	-	-	-
	Noise Pollution (EA09)	-	-	-	-	-	-	-	-	-	-	-
	Others (EA10)											

	Add more rows if required and corresponding notation with EA as prefix)											
Environment - *Land*	*Solid waste Pollution from Plastics (EL-01)*	-	-	-	-	-	-	-	-	-	-	-
	Solid waste Pollution from Hazardous wastes (EL02)	Project anticipates generating hazardous waste (transformer oil).	Law 12.305/2010 (which amends Law 9.605/1998)	-	Harmless Project owner will dispose the hazardous waste (transformer oil) for recycling through the licensed hazardous waste vendor	-	-	-	Hazardous waste (Transformer Oil) quantity generated and disposed will be continuously monitored and recorded in the hazardous waste register.	+1	The impact is unlikely to cause any harm.	-
	Solid waste Pollution from Bio-medical wastes (EL03)	-	-	-	-	-	-	-	-	-	-	-

	Solid waste Pollution from E-wastes (EL04)	E- waste generation from the Solar Power Project in terms of damaged solar panels, electronic equipment wires and computer auxiliary etc	Law 12.305/2010 (which amends Law 9.605/1998)	-	Harmless Lifetime of the project activity is 25 years. Project Owner will collect, store and dispose the E-waste to the licensed vendors/ manufacturers at the end of life of products/ equipment's in compliance to the E-waste Management rules.	-	-	-	quantity of E-waste discarded at the end of life time will be monitored and recorded.	+1	The impact is unlikely to cause any harm.	-
	Solid waste Pollution from Batteries (EL05)	-	-	-	-	-	-	-	-	-	-	-
	Solid waste Pollution from end-of-life products/ equipment (EL06)	In the absence of the project activity no Solid waste Pollution from end-of-life products/ equipment will be generated. Project activity may result in the E-waste from the panels and other electronic products at the end of its lifetime.	Law 12.305/2010 (which amends Law 9.605/1998)	-	Harmless Lifetime of the project activity is 25 years. Project Owner will collect, store and dispose the E-	-	-	-	quantity of waste discarded at the end-of-life time will be monitored and recorded	+1	The impact is unlikely to cause any harm.	-

					waste to the licensed vendors/ manufacturers at the end of life of products/ equipment's in compliance to the E-waste Management rules.							
	Soil Pollution from Chemicals (including Pesticides, heavy metals, lead, mercury) (EL07)	-	-	-	-	-	-	-	-	-	-	-
	land use change (change from cropland /forest land to project land) (EL08)	-	-	-	-	-	-	-	-	-	-	-
	Others (EL09)	-	-	-	-	-	-	-	-	-	-	-
	Add more rows if required	-	-	-	-	-	-	-	-	-	-	-

Environment - *Water*	*Reliability/ accessibility of water supply (EW01)*	-	-	-	-	-	-	-	-	-	-	-
	Water Consumption from ground and other sources (EW02)	Water will be consumed for cleaning of modules and domestic use.	National Hydric Resources Policy – Law 9.433/1997	-	Harmless Ground water will be consumed for the cleaning and domestic needs. Project is not located in the residential or rural area hence there is no impact on the existing usage pattern. Project owner also obtained the required licenses for the use of groundwater as per the local regulations	-	-	-	No Action Required	0	No Action Required	-
	Generation of	-	-	-	-	-	-	-	-	-	-	-

	wastewater (EW03)											
	Wastewater discharge without/with insufficient treatment (EW04)	-	-	-	-	-	-	-	-	-	-	-
	Pollution of Surface, Ground and/or Bodies of water (EW05)	-	-	-	-	-	-	-	-	-	-	-
	Discharge of harmful chemicals like marine pollutants / toxic waste (EW06)	-	-	-	-	-	-	-	-	-	-	-
	Others (EW07)	-	-	-	-	-	-	-	-	-	-	-
	Add more rows if required											
Environment – *Natural Resources*	*Conserving mineral resources (ENR01)*	-	-	-	-	-	-	-	-	-	-	-
	Protecting/ enhancing plant life (ENR02)	-	-	-	-	-	-	-	-	-	-	-
	Protecting/ enhancing species	-	-	-	-	-	-	-	-	-	-	-

	diversity (ENR03)											
	Protecting/ enhancing forests (ENR04)	-	-	-	-	-	-	-	-	-	-	-
	Protecting/ enhancing other depletable natural resources (ENR05)	This is a renewable energy power project generating power through the solar energy which is renewable source of energy and hence there is no impact	-	-	-	-	-	-	-	-	-	-
	Conservin g energy (ENR06)	There is no scope for energy conservation since it is a solar power plant generating and supplying electricity through the grid. Hence not applicable.	-	-	-	-	-	-	-	-	-	-
	Replacing fossil fuels with renewable sources of energy (ENR07)	The solar power project replaces fossil fuel with the renewable solar energy for the power generation by installing the solar power plant which would have been otherwise generated from the fossil fuel dominant	-	-	Harmless The overall impact is positive compare d to the baseline alternativ e	-	-	-	Considering the occurrence of emission reductions through the electricity generation form the Solar power project. This parameter will be monitored through the monthly Power generation from the proposed Solar Project. Monthly electricity generation will be monitored through the energy meters installed at the substation. Energy Generation reports will be provided for the verification of generation.	+1	The impact is unlikely to cause any harm.	-

	Replacing ODS with non-ODS refrigerants (ENR08)	-	-	-	-	-	-	-	-	-	-	-
	Others (ENR09)											
	Add more rows if required											
Net Score:			**+5**									
Project Owner's Conclusion in PSF:			The Project Owner confirms that the Project Activity will not cause any net harm to Environment.									
GCC Project Verifier's Opinion:												

E.2. Social Safeguards

Impact of Project Activity on		Information on Impacts, Do-No-Harm Risk Assessment and Establishing Safeguards							Project Owner's Conclusion		GCC project Verifier's Conclusion (to be included in Project Verification Report only)
		Description of Impact (*positive or negative*)	**Legal requirement /Limit, Corporate policies / Industry best practice**	**Do-No-Harm Risk Assessment** (Choose which ever is applicable)			**Risk Mitigation Action Plans (for aspects marked as Harmful)**	**Performance indicator for monitoring of impact.**	**Ex-ante scoring of environmental impact**	**Explanation of the Conclusion**	**3rd Party Audit**
				Not Applicable	**Harmless**	**Harmful**	**Operational / Management Controls**	**Monitoring parameter and frequency of monitoring (as per scoring matrix Appendix-02)**	**Ex- Ante scoring of social impact of the project**	**Ex- Ante description and justification/explanation of the scoring of social impact of the project**	**Verification Process** **Will the Project Activity cause any harm?**
Social Aspects on the identified	*Indicators for social impacts*	*Describe and identify actual and anticipated impacts on society and stakeholders, both positive or negative, from all source during normal and abnormal/emergency conditions that may result from constructing and operating of the Project Activity within or outside the project boundary, over*	*Describe the applicable national regulatory requirements / legal limits or organizational policies or industry best practices related to the identified*	*If no social impacts are anticipated, then the Project Activity is unlikely to cause any harm (is safe) and shall be indicated as*	*If social impacts exist, but are expected to be in compliance with applicable national regulatory requirements/ stricter voluntary corporate limits by way of plant design and*	*If negative social impacts exist that will not be in compliance with the applicable national legal/ regulatory requirements*	*Describe the operational or management controls that can be implemented as well as best practices, focusing on how to implement and operate the*	*Describe the monitoring approach and the parameters (KPI) to be monitored for each impact irrespective of whether it is harmless of harmful. The frequency of*	*-1* *0* *+1*	*Confirm the score of the social impacts of the project with respect to the aspect and its monitored value in relation to legal/regulatory limits (if any) including basis of conclusion*	*Describe how the GCC Verifier has assessed that the impact of Project Activity on social aspects (based on monitored parameters, quantitative or qualitative) and*

categories[36] indicated below.		*which the project Owner(s) has/have control*	*risks of social impacts*	***Not Applicable***	*operating principles then the Project Activity is unlikely to cause any harm (is safe) and shall be indicated as **Harmless**), project having positive impact on society wrt. To the BAU / baseline scenario must also mark their aspect as **"harmless"***	*or are likely to exceed legal limits then the Project Activity is likely to cause harm and shall be indicated as **Harmful***	*Project Activity, to reduce the risk of impacts that have been identified as **Harmful**.*	*monitoring to be specified as well. Monitoring parameters can be quantitative or qualitative in nature along with the data source*			*in case of "harmful aspects how has the project owner adopted Risk Mitigation Action / management actions plans and policies to mitigate the risks of negative social impacts to levels that are unlikely to cause any harm.* *Also describe the positive impacts of the project on the society as compared to the baseline alternative or BAU scenario.*
Social - *Jobs*	*Long-term jobs (> 10 year) created/ lost (SJ01)*	*The project activity generates long term job opportunities during the operation the project activity.*	The project has ensured to meet the criteria and requirement defined in applicable Brazilian labor laws.[37]	-	Harmless As the impact is positive in nature	-	-	No of Permanent Jobs to be monitored on annual basis. Ex-Ante 5 permanent jobs will be created.	+1	The project is unlikely to cause any harm.	-
	New short-term jobs (< 1 year) created/ lost (SJ02)	Project has created short term job opportunity which is less than a year to the skilled and unskilled people in the project region during the construction of the project activity through contractor.	-	-	Harmless This is a positive impact	-	-	Project is already commissioned and in operation. Hence this has been already achieved and need not be monitored further.	0	The project is unlikely to cause any harm.	-

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

[37] 24 Law Decree No. 5452/1943. Labor Laws Consolidation

	Sources of income generation increased / reduced (SJ03)	By creating additional employment and O&M services in the project region it creates the additional sources of income for the people employed for the project activity.	None	-	Harmless This is a positive impact	-	-	Number of employees. HR Records	+1	The project is unlikely to cause any harm.	-
	Avoiding discrimination when hiring people from different race, gender, ethnics, religion, marginalized groups, people with disabilities (SJ04) *(human rights)*	Project Owner establishes the policy to ensure that there is no discrimination based on gender, racism, religion etc. during the recruitment process.	None	-	Harmless Project Owner establishes the policy to ensure that there is no discrimination based on gender, racism, religion etc. during the recruitment process.	-	-	HR Policy	+1	The project is unlikely to cause any harm.	-
Social - *Health & Safety*	*Disease prevention (SHS01)*	This is a renewable energy power generation project through solar energy which is clean energy and does not emit any gasses or chemicals impact the livelihood. There is no impact.	-	-	-	-	-	-	-	-	-
	Occupational health hazards (SHS02)	There is a possibility of physical hazards in project sites due to human intervention or technical failure or emergency	EHS policy	-	Harmless By establishing EHS policy guidelines, and imparting periodic trainings and providing PPE kits to employees and visitors	-	Establishing EHS Guidelines Imparting Trainings, Keeping Sign boards Providing PPE Kits.	1. PPEs 2.Trainings to Employees	+1	BY implementing Risk mitigation measures the project is unlikely to cause any harm	-
	Reducing / increasing accidents/Incidents/fatality (SHS03)	There is a possibility of accidents/incidents/near miss in project sites due to human intervention or	EHS Policy	-	Harmless By establishing EHS policy	-	Establishing EHS Guidelines	1. PPEs 2.Trainings to Employees	+1	BY implementing Risk mitigation measures the project is unlikely to cause any harm	-

		technical failure or emergency.			guidelines, and imparting periodic trainings and providing PPE kits to employees and visitors		Imparting Trainings, Keeping Sign boards Providing PPE Kits.				
	Reducing / increasing crime (SHS04)	-	-	-	-	-	-	-	-	-	-
	Reducing / increasing food wastage (SHS05)	-	-	-	-	-	-	-	-	-	-
	Reducing / increasing indoor air pollution (SHS06)	This is a renewable energy power generation project through solar energy and supplying electricity to the national grid. Hence there is no impact on indoor air pollution.	-	-	-	-	-	-	-	-	-
	Efficiency of health services (SHS07)	-	-	-	-	-	-	-	-	-	-
	Sanitation and waste management (SHS08)	Project will generate domestic waste during construction and operation of the project.	As per Factories Act, Solid waste management rules.[38]	-	Harmless The project will have proper sanitation facilities (during construction portable toilets, during operation permanent toilets) as per factories act and domestic waste generated will be disposed as	-	-	-	0	The project is unlikely to cause any harm.	-

[38] Law 12.305/2010 (which amends Law 9.605/1998).

					per local regulations.						
	Other health and safety issues (SHS09)	-	-	-	-	-	-	-	-	-	-
	Add more rows if required	-	-	-	-	-	-	-	-	-	-
Social - *Education*	*specialized training / education to local personnel (SE01)*	The employees will receive on job training as per training needs. It imparts a positive impact by helping employees in all-round development.	None	-	Harmless It is a positive impact.	-	-	No of Trainings	+1	This is a positive impact.	-
	Educational services improved or not (SE02)	-	-	-	-	-	-	-	-	-	-
	Project-related knowledge dissemination effective or not (SE03)	The employees will receive on job training as per training needs. It imparts a positive impact by helping employees in all-round development.	None	-	Harmless It has a positive impact.	-	-	No of Trainings	+1	This has a positive impact.	-
	Other educational issues (SE03)	-	-	-	-	-	-	-	-	-	-
	Add more rows if required (SE04)	-	-	-	-	-	-	-	-	-	-
Social - *Welfare*	*Improving/ deteriorating working conditions (SW01)*	Project Owner will create and maintain the healthy and working conditions and try to maintain the work life balance for all the employees working for the project	None	-	Harm less Project Owner ensures and maintain the HR policy to ensure that all the employees are provided with healthy and non-deteriorating working conditions both at the	-	Taking the employee feedback on work life balance. Conducting the employee employer interactive sessions. Addressing the	HR Policy	0	The project is unlikely to cause any harm.	-

					corporate office and the project site as well.		employee grievances if any on immediate basis.				
	Community and rural welfare (indigenous people and communities) *(SW02)*	There is a positive impact on the community and rural welfare.	None	-	Harmless. Project activity implementation contributes to the Economic, Environmental, Economical, and social well-being for the community. 1.Empower and upskill the local people and youth by training and creating the employment to local people during construction and operation of the project activity. 2.Leads to the infrastructure development like internal roads in the nearby villages. 3.Creates economic development by empowering the other project developers to implement more projects in the project area.	-	Project Owner made the provision to receive any community needs if any and will address the needs during the project operational period.	The records of community development activities will be maintained	+1	This is a positive impact	-

	Poverty alleviation (more people above poverty level) (SW03)	Though the project creates certain no of employment the impact is not considerable in scale.	-	-	-	-	-	-	-	-	-
	Improving / deteriorating wealth distribution/ generation of income and assets (SW04)	Though the project creates certain no of employment the impact is not considerable in scale.	-	-	-	-	-	-	-	-	-
	Increased or / deteriorating municipal revenues (SW05)	-	-	-	-	-	-	-	-	-	-
	Women's empowerment (SW06) *(human rights)*	-	-	-	-	-	-	-	-	-	-
	Reduced / increased traffic congestion (SW07)	-	-	-	-	-	-	-	-	-	-
	Exploitation of Child labour *(human rights)* *(SW08)*	No Impact	Labour Act - 24 Law Decree No. 5452/1943. Labor Laws Consolidation.	-	Harmless Child Labour and forced labour are strictly prohibited by law	-	-	Company HR Policy and interview	0	The project is unlikely to cause any harm.	-
	Minimum wage protection *(human rights) (SW09)*	-	-	-	-	-	-	-	-	-	-
	Abuse at work place.(with specific reference to women and people with special disabilities / challenges) *(human rights) (SW10)*	-	-	-	-	-	-	-	-	-	-
	Other social welfare issues (SW11)	-	-	-	-	-	-	-	-	-	-

	Avoidance of human trafficking and forced labour *(human rights)* *(SW12)*	-	-	-	-	-	-	-	-	-	-
	Avoidance of forced eviction and/or partial physical or economic displacement of IPLCs *(human rights)* *(SW13)*	-	-	-	-	-	-	-	-	-	-
	Provisions of resettlement and human settlement displacement *(human rights)* *(SW14)*	-	-	-	-	-	-	-	-	-	-
	Add more rows if required	-	-	-	-	-	-	-	-	-	-

Net Score:	**+8**
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:	

Section F. 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 (to be included in Project Verification Report only)	
			Project-level SDGs	**Project-level Targets/Actions**	**Contribution of Project-level Actions to SDG Targets**	**Monitoring**	Verification Process	**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 or creating a new indicator(s). Refer to previous column ofr guidance.*	*Define project-level targets/actions in line with nee project level indicators chosen. Define the target date by which the project Activity is expected to achieve the project-level SDG target(s).*	*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*	*Describe the monitoring approach and the monitoring parameters to be applied for each project-level SDG indicator and its corresponding target, frequency of monitoring and data source*	*Describe how the GCC Verifier has verified the claims that the project is likely to achieve the identified Project level SDGs target(s).*	*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		-	-	-	-	-	-	-	-
Goal 2: End hunger, achieve food security and improved nutrition and promote sustainable agriculture		-	-	-	-	-	-	-	-
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 5. Achieve gender equality and empower all women and girls	5.C Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels	YES	Organization Policy for maintaining Non-discrimination and Gender equality during employment and remuneration policy for equal pay for equal work.	Project started commercial operation on 14/08/2019 and thus all policies related to the gender equality and remuneration are in place for implementation.	Project Owner through the implementation of organization policies for gender equality and equal remuneration targeted to eliminate any non-discrimination while employing the people and paying the equal remuneration for equal work.	In the absence of the project activity the additional employment opportunities created for both men and women would have not been occurred as there was no power plant is being operational in the project area. Project Owner has enforced the policy named "**Remuneration and Gender Equality Policy"** ensuring the	1. list of women employees if employed any 2. Organization policy on gender equality and equal remuneration.	Project has already commissioned to national grid and feeding the renewable power to the grid. Hence complied to the SDG. No 5.C	YES Since the project activity is already operational Project activity targeted SDG is likely to be achieved during the project entire crediting period.

						employees in various positions without discrimination and providing equal opportunities, both women, disabled, underprivileged.)			
Goal 6. Ensure availability and sustainable management of water and sanitation for all	-	-	-	-	-	-	-	-	-
Goal 7. Ensure access to affordable, reliable, sustainable and modern energy for all	7.2 Increase global percentage of renewable energy	No	Amount of renewable energy supplied to grid for consumption. .	Annually generate around 145,328 MWh of renewable energy using Solar energy	Project is already in operation since 14/11/2017 and complies with the SDG target	Annually generate around 145,328 MWh of renewable energy using Solar energy	Measurement of monthly energy generation from the project		
Goal 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	8.5 Full employment and decent work with equal pay	No	Average earning of females and male employees engaged in the project and segregated by age and persons with disabilities	Create employment for minimum of 10 people with minimum wages as per the minimum wages act of host country	Project is already in operation since 14/11/2017 and complies with the SDG target	Create employment for minimum of 10 people with minimum wages as per the minimum wages act of host country	No of Employment created and wages. Monitored through HR Records.		

Goal 9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation	9.4 Upgrade all industries and infrastructure for sustainability	No	Reductions in Emissions (TCO_2e) per unit of product due to project	Achieve annual emission reductions of 51,391 tCO_2e over the crediting period for the project	Project is already in operation since 14/11/2017 and complies with the SDG target	Achieve annual emission reductions of 51,391 tCO_2e over the crediting period for the project.	Measurement of monthly energy generation from the project. Calculation of amount of actual emission reductions achieved by the project.		
Goal 10. Reduce inequality within and among countries	-	-	-	-	-	-	-	-	-
Goal 11. Make cities and human settlements inclusive, safe, resilient and sustainable	-	-	-	-	-	-	-	-	-
Goal 12. Ensure sustainable consumption and production patterns	-	-	-	-	-	-	-	-	-
Goal 13. Take urgent action to combat climate change and its impacts	13.A Amount of emission reduction achieved by project under UNFCCC/ GORD / Domestic market mechanism	No	Reductions in Emissions (TCO_2e) per unit of product due to project	Achieve annual emission reductions of 513,910 tCO_2e over the crediting period for the project	Project is already in operation since 10/08/2021 and complies with the SDG target	Achieve annual emission reductions of 513,910 tCO_2e over the crediting period for the project	Measurement of monthly energy generation from the project. Calculation of amount of actual emission reductions achieved by the project.		

Goal 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Goal 17. Strengthen the means of implementation and revitalize the global partnership for sustainable development	-	-	-	-	-	-	-	-	-

SUMMARY	**Targeted**	**Likely to be Achieved**
Total Number of SDGs	**+5**	**+5**
Certification label (Bronze, Silver, Gold, Platinum, or Diamond) for the ACCs as defined in the PSF	Platinum	Platinum

Section G. Local stakeholder consultation

G.1. MODALITIES FOR LOCAL STAKEHOLDER CONSULTATION

Project owner has conducted the Local stakeholder consultation on 04/05/2022 by considering the GCC rules and requirements. Project Owner has below described and demonstrated the local stakeholder consultation process undertaken for the Project Activity.

Scope of Consultation:

The scope of this Local Stakeholder Consultation meeting is to provide an opportunity to engage stakeholders in a meaningful manner at an early stage of the project activity which helps them to understand the project, participate in decision-making and exchange views and/or concerns regarding the project impacts and opportunities. This also enables or helps the project owner to identify, avoid and minimize adverse impacts and establish ongoing communications with relevant stakeholders during the lifetime of the project activity.

Means of Inviting Stakeholders:

Since the local communities are the predominant stakeholders for the meeting sending individual invitations is not a possible option. So, the local people were invited through the public notice which is more appropriate. For village authorities and officials' invitations were handed over as they were available locally in the project area.

Group of Stakeholders to be Involved

The stakeholders identified and invited for the meeting were relevant and are directly /indirectly affected by the project. The invitees include individuals from the local communities irrespective of caste, creed, gender or community, representatives of local authority and official representatives. Group of stakeholders identified for this project includes following

1. Local villagers in the study area, and villagers outside the study area where an existing project is operational (Both men and woman gender were invited to the meeting at the plant site).
2. Land sellers
3. Village officials such as village/panchayat president and Village development officer
4. Electricity Board officials

Meeting Details

LSC meeting details are presented in below table.

Project Developer	Capacity	Date of LSC	Location
AGV SOLAR IV GERADORA DE ENERGIA S.A.	15.2 MW	04/05/2022	**Project Location:** Ouroeste - SP, Brazil

AGV SOLAR V GERADORA DE ENERGIA S.A.	30.4 MW	04/05/2022	
BOA HORA 1 GERADORA DE ENERGIA SOLAR S.A.	23.04 MW	04/05/2022	
BOA HORA 2 GERADORA DE ENERGIA SOLAR S.A.	23.04 MW	04/05/2022	
BOA HORA 3 GERADORA DE ENERGIA SOLAR S.A.	23.04 MW	04/05/2022	

Plant In charge welcomed all the panel members and participants and provided the technical description of the Solar power plant including environmental, social and economic impacts on the local community. Further explained the role of this Solar Project over the years in addressing community development and livelihood issues and its contribution towards promoting sustainable development by linking local priorities to global challenges.

He further explained how thermal power plants were contributing to the global warming and provided a comparison between non-renewable and renewable power plants to the stakeholders where it was shown how a solar power plant is beneficial for the environment. Further, he briefed the stakeholders about the precautionary and safety measures to be kept in mind while working or visiting the power plant. Further explained the benefits of Solar Power Plant and its contribution to climate mitigation. further, briefed the stakeholders about the UN Sustainable Development Goals and how this project was contributing towards the UN SDGs.

Feedback questionnaire was distributed to the stakeholders to collect the comments and concerns about the project activity. The following questions were asked in the questionnaire.

Are you aware of the project?

What are the pros and cons of the project?

What's your concern over the project?

Do you face any negative impact due to the project construction and operation?

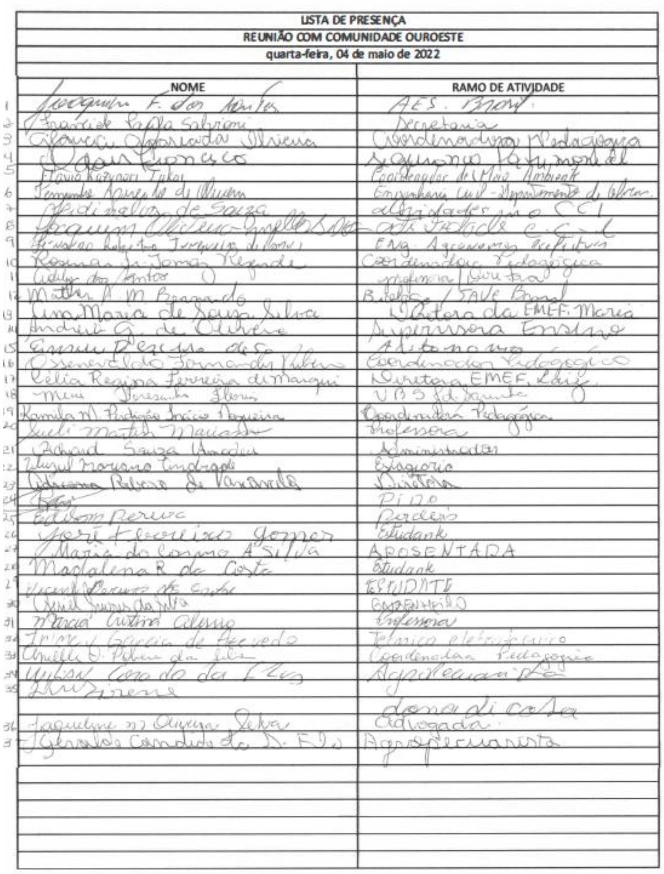
Do you support the implementation of the project activity?

This was followed by questions and experience sharing from the participating stakeholders. After listening to all the stakeholder comments, suggestions and answering their queries successfully, the meeting reached a closure and thanked everyone for being part of the stakeholder consultation meeting and requested everyone to keep up the momentum towards tackling climate change.

Project owner has requested the stakeholders to contact the site in-charge any time through the email or phone or to the site address mentioned in the invitation to express their grievances in future. Also assured that a grievance register is always made available at the project site to register their

complaints if any in the register and same will be addressed and resolved in the earliest possible time.

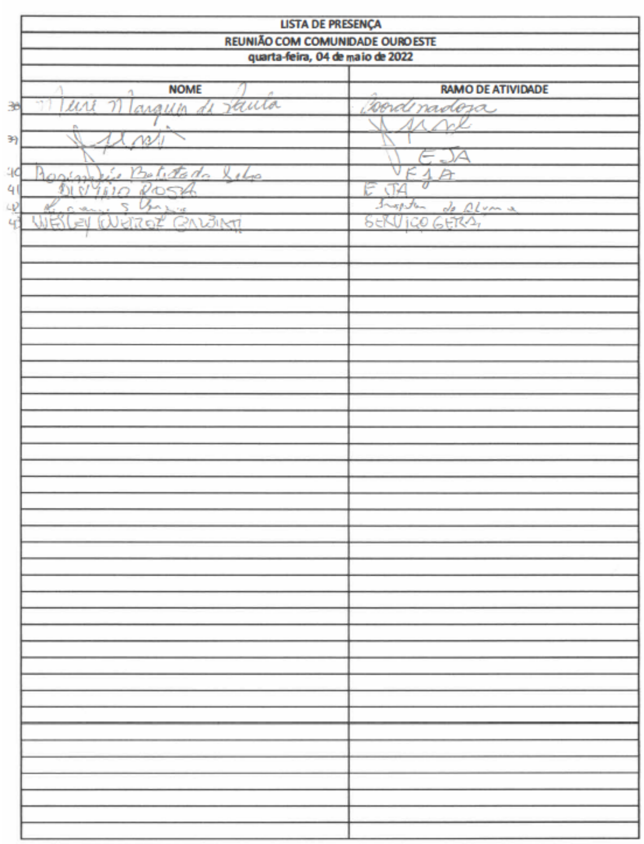
Total 42 stakeholders including local villagers were attended the meeting list of stakeholders are provided below.


LISTA DE PRESENÇA

REUNIÃO COM COMUNIDADE OUROESTE

quarta-feira, 04 de maio de 2022

NOME	RAMO DE ATIVIDADE


LISTA DE PRESENÇA

REUNIÃO COM COMUNIDADE OUROESTE

quarta-feira, 04 de maio de 2022

NOME	RAMO DE ATIVIDADE

G.2. SUMMARY OF COMMENTS RECEIVED

All the respondents, communities in and around study area were aware about the proposed solar power project and expressed their support and cooperation for project activity. They didn't seem to have any objections or problem related to the development of Solar power project in their area.

Local people were concerned about the employment opportunity from the proposed solar power project. The Project Owner has assured, that they will prefer local people for unskilled labors during project construction period, while based on the skills and education they will provide employment opportunities to eligible youths of the locality.

G.3. CONSIDERATION OF COMMENTS RECEIVED

There were no concerns raised by the local stakeholders. The potential benefits of the project activity for the local stakeholders were acknowledged.

No negative comments have been received on project activity from any of the local stakeholders consulted. As all comments were very positive about the project, no further action is required.

There were no further comments raised by the stakeholders and they were totally in support for setting up of these kinds of projects in the region.

The summary of comments received during the meeting and responses provided by PP representative are provided below:

Stakeholder comment	**Explanation provided by PP representative**
Does the Solar plant affect the rain in the local area?	No, the Solar panel installation does not have impact over the rainfall.
Will the solar power plant project pose a risk to human health and the environment?	No. Solar Power plants do not present any risks to public health and the environment.
What will be benefits due to upcoming solar project to local villagers	The proposed project will enhance the economy of the local area It will provide employment opportunity to local community during construction period. Monetary gains, education, health, sanitation, water conservation, plantation and improvement in general environment through community development plan. The PP will provide some Corporate Social Responsibility's (CSR) activity in the locality to improvement livelihoods standard of villagers.
Is there any vacancy in the Solar plant?	Currently there is no vacancy available at the plant. However, you can provide your CV to the plant in-charge. If any vacancy arises in the future, the first preference will be given to qualified people from the local area.

Section H. Approval and authorization

Host country approval will be submitted in later stages as and when required to meet the CORSIA requirements.

APPENDIX 1. CONTACT INFORMATION OF PROJECT OWNERS

Organization name	AES Brasil Operações S.A.
Country	Brazil
Address	Rodovia Percy Waldir Semeguini (SP-543), Fazenda São José, s/nº, Lotes 1-5, Zona Sul, Distrito de Arabá, Município de Ouroeste, Estado de São Paulo city of Ouroeste, state of São, Paulo, Brazil
Telephone	+55 11 2195-2604
Fax	-
E-mail	josecarlos.reis@aes.com
Website	https://www.aesbrasil.com.br/pt-br
Contact person	José Carlos de Souza Reis Junior

Project Owner name (as per LON/LOA)	Kosher Climate India Private Limited
Country	India
Address	Zee Plaza, No.1678, Ground and 1st Floor, 27th Main Rd, near Andhra Bank, Sector 2, HSR Layout, Bengaluru, Karnataka 560102
Telephone	9632803444
Fax	-
E-mail	narendra@kosherclimate.com
Website	-
Contact person	Narendra Kumar Ramraj

APPENDIX 2. AFFIRMATION REGARDING PUBLIC FUNDING

Not Applicable

APPENDIX 3. APPLICABILITY OF METHODOLOGY(IES)

Refer Section B.2

APPENDIX 4. FURTHER BACKGROUND INFORMATION ON EX ANTE CALCULATION OF EMISSION REDUCTIONS

Not Applicable

APPENDIX 5. FURTHER BACKGROUND INFORMATION ON MONITORING PLAN

Not Applicable

APPENDIX 6. SUMMARY REPORT OF COMMENTS RECEIVED FROM LOCAL STAKEHOLDERS

Refer Section G.2

APPENDIX 7. SUMMARY OF DE-REGISTERED CDM PROJECT OR PROJECTS FROM OTHER GHG / NON-GHG PROGRAMS (TYPE B)

>>

Complete this form in accordance with the instructions attached at the end of this form.	
Program Name	
Project registration number	
Date of registration in the program	
Title of the Project Activity	
Projectde-registration reference number	
Date of de-registration of the Project	
Project Participants (authorized by the host / annex 1 country letter of approval)	

Country where the project is located	
Applied methodology(ies) (provide reference and version number(s))	
Pre-registration changes to the Project Activity (Tick as applicable)	

Pre-registration Changes	Reference number	Approved	Provide a summary of pre-registration changes
Deviations from approved baseline and monitoring methodology		☐	
Deviations from applied Tool & Guidance		☐	
Deviations from the rules		☐	
Other…….		☐	

Post-registration changes to the Project Activity

(Tick as applicable)

Post registration Changes	Reference number	Approved	Provide a summary of post-registration changes
Change in project design		☐	
Request for revision of monitoring plan		☐	
Request for change in start date of crediting period		☐	
Renewal of crediting period		☐	
Temporary deviations		☐	
Other…….		☐	

Crediting Period(s)

Crediting period(s)			Period (start & end dates)	ERs as per registered PDD/MR/Project documents	Credits issued
Crediting Period (shall start on or after 1 Jan 2016)	Fixed 10 year				
	Renewable (7 years, with 2 approved renewals)	1st			
		2nd			
		3rd			
Period for which Credits have been issued					
Period for which Credits have been requested but not issued					-
Period for which Credits have never been requested for issuance (no monitoring reports submitted)					-
Period for which Credits have never been requested for issuance prior to CDM de-registration					-
Remaining Crediting period, after de-registration, for which Credits have not been issued by the program , subject to a ceiling of 10 years as allowed under the GCC Program					-

<table>
<tr><td>Details of Previous Issuance Requests</td><td>
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<tr><th>Issuance Request</th><th>Period
(start & end dates)</th><th>ERs as per registered PDD</th><th>Quantity of Credits requested to be issued</th><th>Quantity of Credits issued</th></tr>
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<tr><td>List any open issues in the Validation and last Verification Report (e.g., FARs, if any) and how they have been addressed</td><td></td></tr>
<tr><td>Any other relevant information that has not been reported in the registered documents and that may have adverse impacts on the environmental integrity of the Project Activity</td><td></td></tr>
<tr><td>Provide the list of all the registered documents related to this project, as available on the program’s website and the corresponding URLs.</td><td></td></tr>
</table>

Appendix 8. FURTHER INFORMATION ON DETERMINATION OF BUNDLE IN PROJECT ACTIVITY.

>> Not Applicable

Appendix 9. PUBLIC DECLARATION FOR A2 (Sub Type 2 and 3), B1 & B2 PROJECTS ON NON-CONTINUATION FROM CDM/GHG/NON-GHG PROGRAMS.

>> Not Applicable

DOCUMENT HISTORY

Version	Date	Comment
V 4.0	27/09/2022	▪ Revised version released on approval by Steering Committee as per GCC Program Process; ▪ Revised version contains following changes: ○ Introduced A3 type projects A2 project sub-types; ○ Included revised Declaration by the 'Authorized Project Owner and focal point' on GCC requirements; ○ Included modified format for E+/S+/ SDG assessment; ○ Revised instructions for filling in the PSF; ○ Editorial changes to the document.
V 3.2	31/12/2020	▪ The name of GCC Program's emission units has been changed from "Approved Carbon Reductions" or ACRs to "Approved Carbon Credits" or ACCs.
V 3.1	17/08/2020	▪ Editorial revisions made ○ Revised Table in section B.7.2 on Monitoring-program of risk management actions ○ Revised Table in section E.1 on Environmental Safeguards ○ Revised Table in section E.1 on Social Safeguards ○ Revised Table in section F on United Nations Sustainable Development Goals (SDG)
V 3.0	05/07/2020	▪ Revised version released on approval by Steering Committee as per GCC Program Process; ▪ Revised version contains following changes: ○ Change of name from Global Carbon Trust (GCT) to Global Carbon Council (GCC); ○ Considered and addressed comments raised by Steering Committee: ➢ during physical meeting (SCM 01, dated 29 Oct 2019, Doha Qatar); and ➢ electronic consultations EC01-Round 01 (15.09.2019 – 25.09.2019), EC01-Round 02 (27.03.2020 – 27.06.2020). ○ Feedback from Technical Advisory Board (TAB) of ICAO on GCC submission for approval under CORSIA[39];

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

V 2.0	25/06/2019	▪ Revised version released for approval by the GCC Steering Committee. ▪ Revised version includes additional details and instructions on the information to be provided, consequent to the latest developments world-wide (e.g., CORSIA EUC).
V 1.0	01/11/2016	Initial version released under the GCC Program Version 1

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