المجلس العالمي للبصمة الكربونية
GLOBAL CARBON COUNCIL

Project Verification Report

V3.1 - 2020

CONTENTS

COVER PAGE Project Verification Report Form (PVR)	
Complete this form in accordance with the instructions.	
BASIC INFORMATION	
Name of approved GCC Project Verifier / Reference No. (also provide weblink of approved GCC Certificate)	KBS Certification Services Pvt. Ltd. / GCCV003/00 (http://globalcarboncouncil.com/wp-content/uploads/2021/10/gcc-verifier-cert-kbs-certification-services-private-limited.pdf)
Type of Accreditation	☐ Individual Track[1] ☒ CDM Accreditation Name of the entity that provided the accreditation: UNFCCC Date of validity: 29/11/2019 to 28/11/2024 Weblink of the active accreditation certificate and approval: https://cdm.unfccc.int/DOE/list/DOE.html?entityCode=E-0051 ☐ ISO 14065 Accreditation
Approved GCC Scopes and GHG Sectoral scopes for Project Verification	GCC Scope -GHG#-ACC, E+, S+, SDG+; GHG sectoral Scope 1 - Energy (Renewable/non-renewable sources)
Validity of GCC approval of Verifier	03/01/2021 to 03/01/2023
Title, completion date, and Version number of the PSF to which this report applies	Title: Wind Power Project by M/s Sun Photo Voltaic Energy India Private Limited Completion date: 27/04/2022 Version number: 07.1
Title of the project activity	Wind Power Project by M/s Sun Photo Voltaic Energy India Private Limited
Project submission reference no. (as provided by GCC Program during GSC)	S00019
Eligible GCC Project Type[2] as per the Project Standard (Tick applicable project type)	☒ **Type A:** ☐ Type A1 ☒ Type A2 (Sub Type 1) ☐ **Type B – De-registered CDM Projects:** ☐ Type B1

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

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

	☐ Type[3] B2
Date of completion of Local stakeholder consultation	28/10/2020
Date of completion and period of Global stakeholder consultation. Have the GSC comments been verified. Provide web-link.	Date of completion: 29/10/2021 Period of Global stakeholder consultation: 15/10/2021 to 29/10/2021 https://www.globalcarboncouncil.com/global-stakeholders-consultation/ No comments received during GSC
Name of Entity requesting verification service (can be Project Owners themselves or any Entity having authorization of Project Owners)	EKI Energy Services Limited (entity having authorization of Sun Photo Voltaic Energy India Private Limited.) who has requested verification service.
Contact details of the representative of the Entity, requesting verification service (Focal Point assigned for all communications)	Manish Dabkara manish@enkingint.org
Country where project is located	India

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

GPS coordinates of the Project site(s)

Sl. No	Organization Name	WTG	Latitude	Longitude
1	M/s Sun Photo Voltaic Energy India Private Limited	BAN 01	16.89527778	75.35044444
2		BAN 02	16.89088889	75.34938889
3		BAN 03	16.88575000	75.35041667
4		BAN 04	16.88122222	75.34972222
5		BAN 05	16.87655556	75.35066667
6		BAN 06	16.87275000	75.35038889
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23		BAN 23	16.88916667	75.39633333
24		BAN 24	16.88536111	75.39641667
25		BAN 25	16.88263889	75.39633333
26		BAN 26	16.87902778	75.39622222

Applied methodologies

(approved methodologies of GCC or CDM can be used)

ACM0002 Grid-connected electricity generation from renewable sources - Version 20.0

GHG Sectoral scopes linked to the applied methodologies

Scope 1 - Energy (renewable/non-renewable sources)

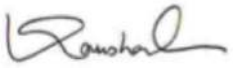
Project Verification Criteria:

Mandatory requirements to be assessed

- ☒ ISO 14064-2, ISO 14064-3
- ☒ GCC Rules and Requirements
- ☒ Applicable Approved Methodology
- ☒ Applicable Legal requirements /rules of host country
- ☒ National Sustainable Development Criteria (if any)
- ☒ Eligibility of the Project Type
- ☒ Start date of the Project activity
- ☒ Meet applicability conditions in the applied methodology
- ☒ Credible Baseline
- ☒ Additionality
- ☒ Emission Reduction calculations
- ☒ Monitoring Plan

	☒ No GHG Double Counting ☒ Local Stakeholder Consultation Process ☒ Global Stakeholder Consultation Process ☒ United Nations Sustainable Development Goals (Goal No 13-Climate Change) ☒ Others (please mention below)
Project Verification Criteria: Optional requirements to be assessed	☒ Environmental Safeguards Standard and do-no-harm criteria ☒ Social Safeguards Standard do-no-harm criteria ☒ United Nations Sustainable Development Goals (in additional to SDG 13) ☒ CORSIA requirements
Project Verifier's Confirmation: The *GCC Project Verifier* has verified the GCC project activity and therefore confirms the following:	The GCC Project Verifier [KBS Certification Services Pvt. Ltd.], certifies the following with respect to the GCC Project Activity - Wind Power Project by M/s Sun Photo Voltaic Energy India Private Limited ☒ The Project Owner has correctly described the Project Activity in the Project Submission Form (version 07.1, dated 27/04/2022) including the applicability of the approved methodology [ACM0002, version 20.0] and meets the methodology applicability conditions and is expected to achieve the forecasted real and additional GHG emission reductions, complies with the monitoring methodology, has appropriately conducted local and global stakeholder consultation processes and has calculated emission reductions estimates correctly and conservatively. ☒ The Project Activity is likely to generate GHG emission reductions amounting to the estimated [221,890] tCO_{2e} annually, as indicated in the PSF/01/, which are additional to the reductions that are likely to occur in absence of the Project Activity and complies with all applicable GCC rules, including ISO 14064-2 and ISO 14064-3. ☒ The Project Activity is not likely to cause any net-harm to the environment and/or society and complies with the Environmental and Social Safeguards Standard, and is likely to achieve the following labels: ☒ Environmental No-net-harm Label (**E⁺**) ☒ Social No-net-harm Label (**S⁺**) ☒ The Project Activity is likely to contribute to the achievement of United Nations Sustainability Development Goals (SDGs), complies with the Project Sustainability Standard, and contributes to achieving a total of *[5* SDGs (1,5,7, 8 and 13)*]* SDGs, with the following[4] SDG certification label (**SDG⁺**):

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

	☐ Bronze SDG Label ☐ Silver SDG Label ☐ Gold SDG Label ☒ Platinum SDG Label ☐ Diamond SDG Label ☒ The Project Activity complies with all the applicable GCC rules[5] and therefore recommends GCC Program to register the Project activity with above mentioned labels.
Project Verification Report, reference number and date of approval	GCC.21.VAL.011 29/04/2022
Name of the authorised personnel of GCC Project Verifier and his/her signature with date	 Mr. Kaushal Goyal Managing Director Date: 29/04/2022

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

1. PROJECT VERIFICATION REPORT

Section A. Executive summary

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KBS Certification Services Private Limited has been commissioned by EKI Energy Services Limited, Authorised representative of PO to perform Project Verification of GCC Project Activity "Wind Power Project by M/s Sun Photo Voltaic Energy India Private Limited" (GCC ref. no. S00019) and implemented safeguards aimed to achieve environmental and social impacts without causing any net harm. During this verification exercise, emission reductions claimed and contribution of the project activity towards the United Nations Sustainable Development Goals, Environmental No-net harm (E+) , Social No-net harm (S+) contributions, CORSIA (C+) requirements would also be verified

The objectives of this verification exercise are, by review of objective evidence, to establish that:

- The project activity has been implemented as per the PSF/01/ and that all physical features (technology, project equipment, and monitoring and metering equipment) of the project are in place;
- PSF/01/ and other supporting documents are complete;
- The actual monitoring systems & procedures and monitoring report conforms with the requirements of the approved monitoring methodology;

Brief Summary of the Project Activity

The purpose of project activity is to generate and feed to the connected national electricity grid of India GHG free electricity by the installation of a 78MW wind power project. The project activity involves the development, construction and operation of a Greenfield wind power plant in Kannamadi district of state of Karnataka in India by Sun Photo Voltaic Energy India Pvt. Ltd.

The project boundary includes the project site where the plant has been installed, power evacuation infrastructure including the other power stations feeding to the connected electricity grid, energy metering points, switch yards and other civil constructions.

The estimated annual average power generation, by the project activity is 238,464 MWh in a year, which is supplied to the national grid of India, resulting in annual average ACCs of up to 221,890 ACCs and a total of 2,218,900 ACCs over 10-year period and supply the credits to offset GHG emissions.

The project activity is located in Village Kannamadi of district Bijapur in the Karnataka state of India. Wind Farm is located in Karnataka, approximately 35 km northwest of Bijapur town. The wind farm consists of 26 AW125/3000 wind turbines with a hub height of 120 m/03/.

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 also contributes to the sustainable development by reducing the country's dependence on the fossil fuel, generating employment, providing training and healthy life and environment

Scope:
The scope of the services provided by **Error! Reference source not found.** for the project is to perform Project Verification of concerned GCC Project Activity and implemented safeguards aimed to achieve environmental and social impacts without causing any net harm. The contribution of the project activity towards the United Nations Sustainable Development Goals Environmental No-net harm (E+), Social No-net harm (S+) contributions, CORSIA (C+) requirements would also be verified.

The scope of project verification is to provide an independent evaluation on the proposed GCC project activity with respect to commitments and targets based on forecasted GHG

emission reductions or net anthropogenic GHG removals, sustainability and environmental and social do no-net-harm, against applicable GCC rules and requirements. Claims and assumptions made in the Project Submission Form (PSF) are assessed against ISO 14064-2 and ISO 14064-3 and GCC criteria, including but not limited to, GCC Program Framework and Program Manual, GCC PS, GCC VS, applied CDM methodology and other relevant rules and requirements established under Program process.

Project verification is not meant to provide any consulting towards the project owners. However, stated requests for clarifications and/or corrective actions may have provided input for improvement of the project submission form.

Project Verification Process:
KBS employed a risk-based approach in the verification, focusing on the identification of significant risks for project implementation. The verification process was undertaken by a competent verification team and involved the following:

(a) Document review, involving:

- A review of documents and evidence submitted by the project participant in context of the reference rules and guidelines issued by GCC;
- Cross checks between the information provided in the PSF and information from the publicly available sources, GCC Verifier's sectoral expertise; and, independent background investigations;

(b) Follow-up actions (on-site inspection as well as remote interviews), including:

- Interviews with stakeholders/ representative of the project owners in the project host country (i.e. India);
- Cross checks between information provided by interviewed personnel to ensure that no relevant information has been omitted;

(c) Reference to available information related to projects or technologies similar to the proposed GCC Project Activity under verification;

(d) Review, based on the selected methodologies and applied methodological tools, on the appropriateness of formulae and accuracy of calculations;

(f) Review of the claims regarding the additional certification labels (E+, S+, SDG+ and CORSIA market eligibility);

(g) Reporting audit findings with respect to clarifications, non-conformities and the closure of the findings, as appropriate and;

(f) Preparation of a draft verification opinion based on the auditing findings and conclusions;

(g) Technical review of the draft verification opinion along with other documents as appropriate by an independent competent technical review team;

(h) Finalization of the Project Verification Opinion (this report)

Assessment Team
The team for the assessment of the project activity has been selected based on host country knowledge, technical expertise, understanding of ISO 14064-2, ISO 14064-3, GCC guidelines, rules and regulations

related to project activity, and auditing skills. KBS confirms that assessment team is completely independent of all other aspect of project or its components.

Internal Quality Control
Following the completion of the assessment process and a recommendation by the assessment team, the verification opinion prepared by Team Leader is independently reviewed by internal Technical Reviewer (also referred to as 'TR'). TR reviews if all the KBS procedures have been followed and all conclusions are justified in accordance with applicable standards, procedures, guidance and decisions. The TR either is qualified for the technical area within the sectoral scope(s) applicable to project activity or is supported by qualified independent technical expert at this stage.

The Technical Reviewer will either accept or reject the recommendation made by the assessment team. The opinion recommended by Technical Reviewer will be confirmed by Manager Technical & Certification and finally authorized by the Managing Director on behalf of KBS as final verification opinion. The Technical Reviewer and Manager T&C may be same person.

Conclusion
The review of the PSF, supporting documentation, site visit audit and interviews have provided KBS with sufficient evidence to determine the fulfillment of stated criteria. KBS is of the opinion that the project activity "Wind Power Project by M/s Sun Photo Voltaic Energy India Private Limited" as described in the final PSF/01/ meets all relevant requirements of ISO 14064-2, ISO 14064-3, GCC and host country (legal requirements for producing power) criteria and has correctly applied the methodology ACM0002 version 20.0. Therefore, the project is being recommended to GCC Operations Team for request for registration.

Section B. Project Verification team, technical reviewer and approver

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B.1. Project Verification team

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of GCC Project Verifier or outsourced entity)	Involvement in			
						Desk/document review	On-site inspection	Interviews	Project Verification findings
1.	Team Leader (TE, FE)	IR	Chaudhari	Tushar	Central office	x	x	x	x
2.	Validator (TE, LE)	IR	Pundlik	Deepak	Central office	x	x	x	x
3.	Validator	IR	Swarnim	Shilpa	Central office	x			x
4.	Validator (Trainee)	IR	Rai	Amit	Central office	x			x

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

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of GCC Project Verifier or outsourced entity)
1.	Technical reviewer (TE)	IR	Pednekar	Sapana	Central office

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of GCC Project Verifier or outsourced entity)
2.	Authorizer/Approver	IR	Goyal	Kaushal	Central office

Section C. Means of Project Verification

C.1. Desk/document review

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A desk review is undertaken, involving but not limited to,

- A review of the data and information presented to verify their completeness, and to assess the nature, scale and complexity of the verification activity.
- A review of the monitoring plan and monitoring methodology, paying attention to the frequency of measurements, the quality of metering equipment including calibration requirements, and the quality assurance and quality control procedures;
- An evaluation of data management and the quality assurance & quality control system in the context of their influence on the generation and reporting of emission reductions, to achieve the desired confidence in the project owner's GHG information and claims regarding the additional certification labels (E+, S+, SDG+ and CORSIA market eligibility).

The list of documents reviewed is included in the section 'Appendix 3' of this report.

C.2. On-site inspection

Duration of on-site inspection: 16/11/2021 to 16/11/2021				
No.	**Activity performed on-site**	**Site location**	**Date**	**Team member**
1.	The project verification team conducted interviews with the project owner, plant in-charge, other stakeholders to confirm the information and to resolve issues identified in the document review. An assessment was conducted as a part of verification activity and involved: 1) an assessment of the implementation and operation of the project activity as per the PSF and GCC requirements 2) To verify that the project design, as documented is sound and reasonable, and meets the identified criteria GCC Standard Requirements and associated guidance 3) To assess conformance with the certification criteria as laid out in the GCC Standards; 4) To evaluate the conformance with the certification scope, including the GHG project and baseline scenarios, additionality; GHG sources, sinks, and reservoirs; and the physical infrastructure, activities, technologies and processes of the GHG project to the requirements of the GCC;	Village Kannamadi, District Bijapur, State Karnataka.	16/11/2021	Tushar Chaudhari, Team Leader Deepak Pundlik, Verifier

Duration of on-site inspection: 16/11/2021 to 16/11/2021				
No.	**Activity performed on-site**	**Site location**	**Date**	**Team member**
	5) To evaluate the calculation of GHG emissions, including the correctness and transparency of formulae and factors used; assumptions related to estimating GHG emission reductions; and uncertainties; and 6) To determine whether the project could reasonably be expected to achieve the estimated GHG reduction/removals. 7) A review of information flows for generating, aggregating and reporting of the ex-post monitoring parameters. 8) A review of parameters identified for sustainable development goals identified in the PSF 9) Interviews with relevant personnel to confirm that the operational and data collection procedures can be implemented in accordance with the Monitoring Plan 10) A cross-check between information provided in the submitted documents and data from other sources 11) A review of calculations and assumptions made in determining the GHG data and estimated ERs, and 12) An identification of QA/QC procedures in place to prevent, or identify and correct, any errors or omissions in the reported monitoring parameters 13) Validation of Stakeholder Consultation by interviewing the stakeholders.			

C.3. Interviews

No.	Interview			Date	Subject	Team member
	Last name	First name	Affiliation			
1.	M.	Manjyappa	Engineer (BOP)	16/11/2021	Project Boundary, Eligibility criteria, Host country requirements, Emission reduction calculations, Operational lifetime of the project activity, Monitoring plan (feasibility of monitoring arrangements described in PSF), QA/QC procedures, responsibility of implementation of monitoring plan, data recording & storage procedures Local Stakeholder Consultation process, Implementation plan, Additionality, Investment inputs, benchmark and Financial Analysis E+, S+, SDG+, CORSIA+ Contribution of the project towards sustainable development	Deepak Pundlik
2.	B.	Channabaru	Manager (O & M)	16/11/2021		Deepak Pundlik
3.	Rajpoot	Pankaj	Project Manager (Operations) – EKI Energy Services Ltd.	16/11/2021 (remote interview), 16/11/2021 (telephonic interview)		Tushar Chaudhari, Deepak Pundlik, Shilpa Swarnim & Amit rai (As a part of remote interview prior to on-site assessment)
4.		Basgonda	Worker	16/11/2021	Interviewed stakeholders	Deepak Pundlik
5.	T.	Shivanand	Worker			
6.		Kalmeshwar	Local Villager			
7.	N.K	Basvaraj				

C.4. Sampling approach

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No Sampling Approach is used during verification.

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

Areas of Project Verification findings	Applicable to Project Types	No. of CL	No. of CAR	No. of FAR
Green House Gas (GHG)				
Identification and Eligibility of project type	A_1, A_2, B_1, B_2	00	00	00
General description of project activity	A_1, A_2, B_1, B_2	00	02	00

Areas of Project Verification findings	Applicable to Project Types	No. of CL	No. of CAR	No. of FAR
Application and selection of methodologies and standardized baselines	A_1, A_2, B_1, B_2	00	00	00
- Application of methodologies and standardized baselines	A_1, A_2, B_1, B_2	00	00	00
- Deviation from methodology and/or methodological tool	A_1, A_2, B_1, B_2	00	00	00
- Clarification on applicability of methodology, tool and/or standardized baseline	A_1, A_2, B_1, B_2	00	00	00
- Project boundary, sources and GHGs	A_1, A_2, B_1, B_2	00	00	00
- Baseline scenario	A_1, A_2, B_1, B_2	00	00	00
- Demonstration of additionality including the Legal Requirements test	A_1, A_2, B_1, B_2	01	00	00
- Estimation of emission reductions or net anthropogenic removals	A_1, A_2, B_1, B_2	01	00	00
- Monitoring plan	A_1, A_2, B_1, B_2	01	00	00
Start date, crediting period and duration	A_1, A_2, B_1, B_2	00	00	00
Environmental impacts	A_1, A_2, B_1, B_2	00	00	00
Local stakeholder consultation	A_1, A_2, B_1	00	01	00
Approval & Authorization- Host Country Clearance	A_1, A_2, B_1, B_2	00	00	00
Project Owner- Identification and communication	A_1, A_2, B_1, B_2	00	00	00
Global stakeholder consultation	A_1, A_2, B_1	00	00	00
Others (please specify)	A_1, A_2, B_1, B_2	00	00	00
VOLUNTARY CERTIFICATION LABELS				
Environmental Safeguards (E^+)	A_1, A_2, B_1	01	00	00
Social Safeguards (S^+)	A_1, A_2, B_1	01	00	00
Sustainable development Goals (SDG^+)	A_1, A_2, B_1	00	00	00
Authorization on Double Counting from Host Country (only for CORSIA)	A_1, A_2, B_1	00	00	01
CORSIA Eligibility (C^+)		00	00	01
Total		05	03	01

Section D. Project Verification findings

D.1. Identification and eligibility of project type

Means of Project Verification	The project activity has identified itself as A2 category sub-type 1 which was found acceptable since The project has not been registered under any GHG program The project is with a start date of operation is 01/03/2017 which is after 01/01/2016 and submitted to GCC program prior to 05/07/2022 and; 'Submission of complete registration request to GCC' is after start date of operations i.e. 01/03/2027 This has been verified based on GCC Rules and Requirements Further, following points are verified by the assessment team; Project is not required by a legal mandate and it does not implement a legally enforced mandate. This has been confirmed through the review of various articles[6][7] discussing the rules and regulations of for electricity generation in India. The main legislation that governs the electricity sector in India is the Electricity Act, 2003 (Electricity Act). However, there is no specific legislation governing renewable energy in India. As renewable energy is considered as a part of the electricity sector, it is governed under the provisions of the Electricity Act, which provides a framework for the generation, transmission, distribution, trading and use of electricity. Project complies with all the applicable host country legal requirements, and it ensures compliance with legal requirements as it has acquired commissioning certificate from the Bangalore Electricity Supply Company (BESCOM) for the start of the commercial operation of the project. The project also delivers real, measurable and additional emission reduction of 221,890 tCO_2e annually (average value over the crediting period) as compared to the baseline scenario. Project applies an approved CDM monitoring and baseline methodology ACM0002 version 20.0.
Findings	No Findings Raised.
Conclusion	The project activity was found eligible as per the requirements under section 4 of the GCC Project Standard, version 3.1.

D.2. General description of project activity

[6] https://law.asia/renewable-energy-regulations-india/
[7] https://thelawreviews.co.uk/title/the-renewable-energy-law-review/india

Means of Project Verification

The project activity is installation of a 78 MW wind power plant in Kannamadi, Bijapur district, Karnataka, India. The project is a greenfield project and in the absence of the same the electricity requirement would have been met from fossil fuel intensive national grid. Therefore, the grid connected power plants has been selected as the baseline appropriately.

During assessment, the verification team observed that the project installation is complete, and the project installation was carried out in accordance with the KERC order and third party PLF assessment report.

The project activity is located in Village Kannamdi of district Bijapur in the Karnataka state of India. The location was checked with the help of satellite images and GPS meter during site visit.

The coordinates of the wind turbines are given below:

Sl. No	Organization Name	WTG	Latitude	Longitude
1	M/s Sun Photo Voltaic Energy India Private Limited	BAN 01	16.89527778	75.35044444
2		BAN 02	16.89088889	75.34938889
3		BAN 03	16.88575000	75.35041667
4		BAN 04	16.88122222	75.34972222
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25		BAN 25	16.88263889	75.39633333
26		BAN 26	16.87902778	75.39622222

Latitude and Longitude of the physical site of the project activity have been included appropriately in the PSF/01/which were found consistent with the coordinates of GPS meter taken during the site visit.

Project Owner is generating power using WTG's. The power generated by wind power plant is fed to the Indian electricity grid through nearest KPTCL substation which is located away from the project site under a Power Purchase Agreement/5/.

The operational lifetime of the wind turbines is 25 years and 00 months as per the technical specifications/03/ provided by the manufacturer. The Project Owners have

<table>
<tr><td></td><td>fixed the crediting period of 10 years which is in accordance with the GCC program manual and will generate an estimated 221,890 Error! Reference source not found.tCO_2e emission reductions annually.

The PA is described as Type A2 , sub type 1 PA and has applied GCC methodology ACM0002 version 20.0 and falls into the large-scale category (as per the applied CDM methodology).

No sampling approach was applied, as it was not required by the applied methodology, with regard to verification of project description in accordance with the “Standard for sampling and surveys for CDM project activities and programme of activities”, version 09.

In addition to generating emission reductions the wind power plant also qualifies for other voluntary certification labels.

<table>
<tr><td>Voluntary Labels</td><td>Applied by the project</td><td>Score/Label</td></tr>
<tr><td>Achieving the United Nations Sustainable Developmental Goals (SDG+)</td><td>Yes</td><td>05 out of total 17 SDG; Platinum SDG Label</td></tr>
<tr><td>Environmental No-net harm (E+)</td><td>Yes</td><td>+3</td></tr>
<tr><td>Social No-Net harms (S+)</td><td>Yes</td><td>+6</td></tr>
<tr><td>CORSIA (C+)</td><td>Yes</td><td>All ACCs Generated during the crediting period</td></tr>
</table>

In the baseline scenario the main source of emission was found to be CO_2 as electricity was generated mainly through fossil-fuel based power plants whereas in project scenario the electricity is generated by the wind power plant thereby reducing the CO_2 emissions. Thus, non-application of GWP in this project activity was found to be acceptable as the project boundary does not include any of the other GHG emissions in the project scenario as per the applied methodology.

The description in the PSF/01/ includes sufficient details and provides clarity about the project activity. The project activity is not a bundled project. The verification team also checked the GCC website and performed secondary research (internet) to determine if the project was part of any other GHG Program prior to commencement of this verification. It was confirmed that the involved project owners have not submitted the project under any other GHG program apart from GCC.</td></tr>
<tr><td>Findings</td><td>CAR 02, CAR -3 were raised and successfully closed. Please refer appendix 4 for more information</td></tr>
<tr><td>Conclusion</td><td>The project verification was based on review of the supportive evidences submitted. The project description as contained in the final PSF/01/ was found accurate and complete.</td></tr>
</table>

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

D.3.1 Application of methodology and standardized baselines

<table>
<tr><td>Means of Project Verification</td><td>Project owner has applied CDM methodology – ACM0002 version 20.0 and no standardized baseline is used. Applicability of the methodology as per paragraph 03 to paragraph 08 is verified as below;
<table>
<tr><th>Applicability criteria</th><th>Project Activity status</th><th>Verification by assessment team</th></tr>
<tr><td>This methodology is applicable to grid-connected renewable energy power generation project activities that:
(a) Install a Greenfield power plant;
(b) Involve a capacity addition to (an) existing plant(s);
(c) Involve a retrofit of (an) existing operating plants/units;
(d) Involve a rehabilitation of (an) existing plant(s)/unit(s); or
(e) Involve a replacement of (an) existing plant(s)/unit(s).</td><td>The project activity involves a new installation of wind power generation plant. Hence the methodology is applicable to the project activity.</td><td>Assessment team verified that this is a greenfield wind power plant and hence this criterion is applicable.</td></tr>
<tr><td>The methodology is applicable under the following conditions:
(a) The project activity may include renewable energy power plant/unit of one of the following types: hydro power plant/unit with or without reservoir, wind power plant/unit, geothermal power plant/unit, solar power plant/unit, wave power plant/unit or tidal power plant/unit;
(b) In the case of capacity additions, retrofits, rehabilitations or replacements (except for wind, solar, wave or tidal power capacity addition projects) the existing plant/unit started commercial operation prior to the start of a minimum historical reference period of five years, used for the calculation of baseline emissions and defined in the baseline emission section, and no capacity expansion, retrofit, or rehabilitation of the plant/unit has been undertaken between the start of this minimum historical reference period and the implementation of the project activity.</td><td>The project activity is a wind power generation plant and hence meets the applicability condition.</td><td>Assessment team verified that this is a greenfield wind power plant and hence this criterion is applicable.</td></tr>
<tr><td>In case of hydro power plants, one of the following conditions shall apply;</td><td>The project activity is NOT a hydro power project.</td><td>Assessment team verified that this is a greenfield wind</td></tr>
</table></td></tr>
</table>

	1. The project activity is implemented in existing single or multiple reservoirs, with no change in the volume of any of the reservoirs; or 2. The project activity is implemented in existing single or multiple reservoirs, where the volume of the reservoir(s) is increased and the power density, calculated using equation (7), is greater than 4 W/m^2; or 3. The project activity results in new single or multiple reservoirs and the power density, calculated using equation (7), is greater than 4 W/m^2; or 4. The project activity is an integrated hydro power project involving multiple reservoirs, where the power density for any of the reservoirs, calculated using equation (7), is lower than or equal to 4 W/m^2, all of the following conditions shall apply: A. The power density calculated using the total installed capacity of the integrated project, as per equation (8), is greater than 4 W/m^2; B. Water flow between reservoirs is not used by any other hydropower unit which is not a part of the project activity; C. Installed capacity of the power plant(s) with power density lower than or equal to 4 W/m^2 shall be: a. Lower than or equal to 15 MW; and b. Less than 10 per cent of the total installed capacity of integrated hydro power project.	Hence the condition does not apply.	power plant and hence this criterion is not applicable.
	In the case of integrated hydro power projects, project proponent shall: a. Demonstrate that water flow from upstream power plants/units spill directly to the downstream reservoir and that collectively constitute to the generation capacity of the integrated hydro power project; or b. Provide an analysis of the water balance covering the water fed to power units, with all possible combinations of reservoirs and without the construction of	The project activity is NOT a hydro power project. Hence the condition does not apply.	Assessment team verified that this is a greenfield wind power plant and hence this criterion is not applicable.

	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 in different seasons to optimize the water flow at the inlet of power units. Therefore, this water balance will take into account seasonal flows from river, tributaries (if any), and rainfall for minimum of five years prior to the implementation of the CDM project activity.		
	The methodology is not applicable to: 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; Biomass fired power plants/units.	The project activity is NOT a fossil fuel switch project. Hence the condition does not apply.	Assessment team verified that this is a greenfield wind power plant and hence this criterion 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 project activity is a greenfield project installation. Hence the condition does not apply.	Assessment team verified that this is a greenfield wind power plant and hence this criterion is not applicable.
	Applicability as per tool 01: Paragraph 8 states "Project activities that apply this tool in context of approved consolidated methodology ACM0002, only need to identify that there is at least one credible and feasible alternative that would be more attractive than the proposed project activity."	Refer to section B.5 of PSF/01/ for details where additionality of the project activity is demonstrated using TOOL1.	Project owner has demonstrated additionality of the project activity in section B.5 of PSF which is checked and confirmed and hence acceptable.
	Applicability as per tool 02: "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	The project activity is a greenfield wind power generation plant and hence, according to the applied methodology, the	Project owner has applied tool 02 and has calculated Combine Margin (CM) calculations in line with the same as the identified baseline is grid-

	a project activity that results in savings of electricity that would have been provided by the grid (e.g. demand-side energy efficiency projects)."	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 "TOOL02: Tool to calculate the emission factor for an electricity system-version 7.0.0".	connected power plants and the addition of new generation sources which is checked and confirmed hence acceptable.
Findings	No Finding Raised		
Conclusion	The verification team confirms that: It has critically assessed each applicability condition listed in the selected methodology and the relevant information contained in the PSF against these criteria. The selected CDM methodology (and tools) for the project activity is applicable.		

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

Means of Project Verification	Since the applicability of methodology was found to be fulfilled, further clarification to the methodology were not required.
Findings	No finding was raised.
Conclusion	The verification team confirms that; it has critically assessed each applicability condition listed in the selected methodology/tool and the relevant information contained in the PSF/01/ against these criteria.

D.3.3 Project boundary, sources and GHGs

Means of Project Verification	As per the applied methodology ACM0002 version 20.0, the project boundary is the spatial extent of the project boundary includes the project power plant/unit and all power plants/units connected physically to the electricity system that the project power plant is connected to. The components of the project boundary mentioned in the PSF were found to be in compliance with paragraph 20 of the applied methodology. The verification team conducted desk review, onsite inspection of the implemented project to confirm the appropriateness of the project boundary identified. The verification team confirmed that all GHG sources required by the methodology have been included within the project boundary. It was assessed that no emission sources related to project activity will cause any deviation from the applicability of the methodology or accuracy of the emission

	reductions. The project boundary is clearly depicted with the help of a line diagram in section B.3 of the PSF and duly verified by the verification team during on site inspection. The verification team confirms that the PSF has included all the sources of emission within project boundary and there are no sources of GHG emission left out which will contribute more than 1% of expected annual emission reduction by the project activity, which are not addressed by the applied methodology.
Findings	No finding was raised.
Conclusion	The verification team was able to assess that complete information regarding the project boundary has been provided in PSF and could be assured from the single line diagram/11/ and physical site visit. The verification team confirms that all identified boundary, selected emissions sources and justified for the project activity are inline with paragraph 20 of applied methodology ACM0002 version 20.0 .

D.3.4 Baseline scenario

Means of Project Verification	The project activity is a greenfield project activity. Hence as per paragraph 22 of the applied methodology ACM0002, version 20.0 the baseline scenario is "*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 plants and by the addition of new generation sources, as reflected in the combined margin (CM) calculations described in "TOOL02: Tool to calculate the emission factor for an electricity system*". Hence, for baseline emissions Project Owner has included CO_2 emissions from electricity generation in power plants that are displaced due to the project activity. These are produced by the renewable generating unit (in kWh) multiplied by an emission coefficient (measured in $kgCO_2e/kWh$) calculated in a transparent and conservative manner as: Combined margin (CM), consisting of the combination of operating margin (OM) and build margin (BM)/10/ according to the procedures prescribed in "Tool to calculate the emission factor for an electricity system" (Version 07.0). Latest version of the tool is used to calculate emission factor. As per the applied methodology, the baseline emissions are calculated as follows: $BE_y = EG_{,PJ,y} * EF_{grid,CM,y}$ Whereas, 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 here in case GCC project activity in year y (MWh/yr) $EF_{grid,CM,y}$ = Combined margin CO2 emission factor for grid connected power generation in year y The Combined Margin emission factor is fixed ex ante with a calculated value as 0.9305 tCO_2e/MWh/10/. The calculations, source of data is checked by the assessment team and found correct.
Findings	No finding was raised.
Conclusion	The verification team confirms the following; • All assumptions and data used by the project participants are listed in the PSF, including their references and sources.

	• All documentation used by project participants as the basis for assumptions and source of data for establishing the baseline scenario is correctly quoted and interpreted in the PSF/01/ & Estimated ER sheet/02/; • All assumptions and data used in the PSF are justified appropriately and considered reasonable in the context of the proposed project activity. • All relevant policies and circumstances have been identified and correctly considered in the PSF, in accordance with the guidance by the GCC Operations Team. • The baseline methodology and the applicable tool(s) have been applied correctly to calculate project emissions, baseline emissions, leakage and emission reductions. • Identified baseline scenario reasonably represents what would occur in the absence of the project activity and leads to a conservative estimation of GHG emission reductions. The verification team also concluded that the identified baseline scenario reasonably represents what would occur in the absence of the project activity.

D.3.5 Demonstration of additionality

Means of Project Verification	In line with paragraph 45 of the Project Standard v3.1, GCC project activities are required to undergo the following tests to demonstrate additionality: **a) Legal requirement Test:** As established in section D.1 above, the project is an A2 type project, and has not been required by a legal mandate and it does not implement a legally enforced mandate. This has been confirmed through the review of various articles[89] discussing the rules and regulations of for electricity generation in India. The main legislation that governs the electricity sector in India is the Electricity Act, 2003 (Electricity Act). However, there is no specific legislation governing renewable energy in India. As renewable energy is considered as a part of the electricity sector, it is governed under the provisions of the Electricity Act, which provides a framework for the generation, transmission, distribution, trading and use of electricity. Project Verification team has assessed the following relevant rules and regulations to confirm the legal requirements test is met by the project: 1. Electricity Act, 2003[10] The electricity act governs the generation, transmission, distribution and trading of electricity, including the tariff for sale of electricity. It includes the following relevant rules, notifications, and amendments: • The Electricity Rules, 2005 • The Electricity (Amendment) Rules, 2006 • Central Electricity Authority (Installation & Operation of Meters) Regulations, 2006 • Central Electricity Authority (Technical Standards for Connectivity to the Grid) Regulations, 2007 • Central Electricity Authority (Installation & Operation of Meters) Amendment Regulations, 2010 • Central Electricity Authority (Technical Standards for Construction of Electrical Plants and Electric Lines) Regulations, 2010 • Central Electricity Authority (Measures relating to Safety & Electric Supply) Regulations, 2010 • Central Electricity Authority (Safety Requirement for Construction, Operation & Maintenance of Electrical Plants & Electric Lines) Regulations, 2011 • Central Electricity Authority (Technical Standards for Connectivity to the Grid) Amendment Regulations, 2013

[8] https://law.asia/renewable-energy-regulations-india/

	• Central Electricity Authority (Installation & Operation of Meters) Amendment Regulations, 2014 • Central Electricity Authority (Measures relating to Safety & Electric Supply) Amendment Regulations, 2015 • Central Electricity Authority (Technical Standards for Connectivity to the Grid) (Amendment) Regulations, 2019 • Central Electricity Authority (Technical Standards for Connectivity of the Distributed Generation Resources) Amendment Regulations, 2019 • Notification dated 28.06.2019 of CEA (Measures Relating to Safety and Electric Supply) (Amendment) Regulation, 2019 • The Electricity (Amendment) Bill, 2014 • The Draft Electricity (Amendment) Bill, 2018 • The Electricity (Amendment) Bill, 2021 The project complies with all the applicable host country legal requirements, and it ensures compliance with the Electricity Act, 2003 and the relevant rules, notifications, and amendments as it has a Power Purchase Agreement (PPA) with Bangalore Electricity Supply Company (BESCOM) dated 30/03/2016, which is valid for 25 years and has also acquired commissioning certificate from the Bangalore Electricity Supply Company (BESCOM) for the start of the commercial operation (on 01/03/2017) of the project. 2. Compliance against other regulations such as: https://cpcb.nic.in/7thEditionPollutionControlLawSeries2021.pdf http://www.mppcb.nic.in/proc/Batteries%20(Management%20and%20Handling)%20Rules,%202001.pdf https://cpcb.nic.in/openpdffile.php?id=TGF0ZXN0RmlsZS9fMTU2NzgzOTg1OF9tZWRpYXBob3RvMTk2MDYucGRm https://cpcb.nic.in/env-protection-act/ • Environmental (Protection) Act, 1986 and amendment(s) • Environmental Impact Assessment (EIA) Notification, 2006 and amendment(s) – Based on above notification and its subsequent amendments verified by verification team, wind power projects do not require EIA. http://environmentclearance.nic.in/writereaddata/EIA%20Notifications.pdf.

[9] https://thelawreviews.co.uk/title/the-renewable-energy-law-review/india
[10] https://www.indiacode.nic.in/handle/123456789/2058?sam_handle=123456789/1362

	• The Air (Prevention and Control of Pollution) Act, 1981 including Rules 1982 and 1983 and amendment(s) - project is complying against this act as it is a white category project and does not involve any emissions. • The Water Prevention and Control of Pollution), Cess Act, 1977 including Rules 1978 and 1991. The project is complying against the requirement of this Act as it is a white category project and does not involve significant water use except for the purpose of sanitation. The same has also been confirmed through interview of site personnel during site visit. • The Noise Pollution (Regulation and Control) Rules, 2000 – wind power project does not create any noise as confirmed during the on-site visit. • Solid Waste Management Rules, 2016 – To comply with Solid waste management rules, PO has implemented monitoring of any solid waste generated from the proposed project and disposal plan for the same in line with national/local laws. • Plastic Waste (Management and Handling) Rules, 2016 and amendments, during site visit observed that separate waste collection for plastic waste in place and the same has also been confirmed through interview of site personnel during site visit. • Bio-medical Waste Management Rules, 2016 and amendments – This is not applicable as no bio-medical waste is generated from wind projects, • E-waste (Management) Rules 2016 and amendment(s) – To comply with E-waste management rules, PO has implemented monitoring of E-waste and disposal plan for the same in line with above listed national regulation weblinks to handle E-waste. During site visit it was observed that separate waste collection for E- waste was in place and the same has also been confirmed through interview of site personnel during site visit. Batteries (Management and Handling) Rules, 2001 –Inverter battery use was observed during on-site visit, Further, during site visit it was observed that separate waste collection for E- waste in place which is handed over to Govt. authorised recycler only and the record for the same maintained and has also been confirmed through interview of site personnel during site visit. The project has been exempted from Environmental impact assessment as per the office memorandum dated 14/09/2006 by Ministry of New and Renewable Energy. However, PO has obligations through its power purchase agreement to abide by all the necessary rules and regulations. The project activity was observed to be complying with all applicable rules and regulations which has been observed on site.

	Therefore, based on the desk review, on site assessment and sectoral expertise of the team, it is confirmed that the project is meeting all the host country regulations. **b) Additionality Test:** In line with paragraph 49 of the Project Standard v3.1, additionality has been demonstrated considering the requirements of the methodology. As per the paragraph 29 of the applied methodology (ACM0002 version 20.0), *"The additionality of the project activity shall be demonstrated and assessed using the latest version of the "TOOL01: Tool for the demonstration and assessment of additionality".* Therefore, project owner has demonstrated additionality of the project activity in line with the "Tool for the demonstration and assessment of additionality"– (Version 07.0.0). The tool provides a step-wise approach to demonstrate and assess the additionality of a project. These steps are as follows: **Step 0: Demonstration whether the proposed project activity is the first-of its-kind** The project[11] is large scale wind project (as per applied CDM methodology) and there are many large-scale projects in the host country. Hence, the project activity is not the 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** The alternatives identified for the project activity are: 1. Project being undertaken without being registered as a GCC project activity. 2. Continuation of the current situation and no project activity is undertaken. Based on the local and technical expertise of the verification team, it is confirmed that both the alternative scenarios are credible and realistic. **Sub-step 1b: Consistency with mandatory laws and regulations** Alternative 1: Project being undertaken without being registered as a GCC project

[11] As confirmed from the commissioning certificate

	activity As discussed above in the legal requirement test, the wind power projects have been exempted from Environmental impact assessment as per the office memorandum[12] dated 14/09/2006 & further amendments on 14/07/2018 by Ministry of New and Renewable Energy and therefore, comply with all the relevant mandatory laws and regulations such as: • Electricity Act, 2003 • Environmental (Protection) Act, 1986 and amendment(s) • Environmental Impact Assessment (EIA) Notification, 2006 and amendment(s) • The Air (Prevention and Control of Pollution) Act, 1981 including Rules 1982 and 1983 and amendment(s) • The Water Prevention and Control of Pollution), Cess Act, 1977 including Rules 1978 and 1991 • The Noise Pollution (Regulation and Control) Rules, 2000 • Solid Waste Management Rules, 2016 • Plastic Waste (Management and Handling) Rules, 2016 and amendments • Bio-medical Waste Management Rules, 2016 and amendments • E-waste (Management) Rules 2016 and amendment(s) • Batteries (Management and Handling) Rules, 2001 Alternative 2: Continuation of the current situation and no project activity is undertaken. Installation of power projects and continuation of current situation i.e supply of electricity through thermal power plants is consistent with laws as confirmed through the review of various articles[13][14] discussing the rules and regulations of for electricity generation in India. **Step 2: Investment analysis** The project participant is required to determine whether the project activity is economically or financially less attractive than other alternatives without the revenue from the sale of Approved carbon credits (ACCs). To conduct the investment analysis, project owner has used the following sub-steps as per the applied methodology:

[12] 4912cd8c044042cf80b00c4e756e16b2.pdf (mnre.gov.in)
[13] https://law.asia/renewable-energy-regulations-india/
[14] https://thelawreviews.co.uk/title/the-renewable-energy-law-review/india

***Sub-step 2a:* Determine appropriate analysis method**

Since the proposed project will generate other financial/economic benefits than GCC related income, the simple cost analysis method (Option I) is not appropriate. Also, investment comparison analysis method (Option II) is only applicable to projects whose alternatives are similar investment projects. Therefore, benchmark analysis (Option III) has been opted.

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

The project participant has selected Internal Rate of Return (post-tax Equity IRR) as financial indicator for investment analysis and benchmark analysis to demonstrate the additionality of the project activity.

This indicator allows for effective comparison of the project returns with an appropriate benchmark. Therefore, the financial analysis is based on parameters that (a) are standard in the market and (b) consider the specific characteristics of the project type, but not linked to the subjective profitability expectation or risk profile of project developer. The benchmark represents the minimum rate of return that would justify the financial viability of the project and therefore its implementation.

Equity IRR

Parameters used in the investment analysis:

The parameters and investment analysis was presented/submitted to the management for investment decision.

Details of the project		**Source /Justification**
State where the project is situated	Karnataka	As per Third party PLF assessment report
Total Capacity (MW)	78.00	As per Third party PLF assessment report
Date of Commissioning	1-Mar-17	As per commissioning certificate
Life of the plant (Yrs.)	25	As per KERC Order[15]
Generation of electricity		
PLF (%)	34.90%[16]	As per Third party PLF

[15] https://karunadu.karnataka.gov.in/kercold/Downloads/COURT-ORDERS-2015/ORDER-Revised_Wind_Tariff_Order-%2024.02.2015.pdf

[16] The considered PLF of 34.90% is conservative as compared to 25.10% PLF defined in the prevailing KERC order. The third party PLF report by AWS Truepower and its contract order dated 24/07/2015 has been checked and found inline with paragraph 3 b) of EB 48, Annex 11 requirement appropriate.

			assessment report
	Annual generation (GWh)	238.46	Calculated Value
	Tariff rate (INR/kWh)	4.50	As per PPA
	Escalation in tariff rate	0.0%	
	GBI benefits (INR/kWh)	0.5	Government of India Ministry of New and Renewable Energy https://pib.gov.in/newsite/PrintRelease.aspx?relid=78829
	Open Access Charges (INR/kWh)	0.00	As per KERC Order
	Transmission & Wheeling Losses (%)	0.00%	
	Operation and maintenance cost and Insurance		
	O & M Expenses (INR Mn.)	74.17	As per KERC Order
	Escalation in the operational expenses (%)	5.72%	As per KERC Order
	Service Tax (%)	14.00%	As Per Income Tax Rule[17]
	Insurance (INR Mn.)	36.14	CERC order
	Financial parameters		
	TOTAL COST (INR Mn.)	7,228.00	As per KERC Order,
	Loan Amount (INR Mn.) (70%)	5,059.60	calculated based on KERC order debt ratio
	Equity Investment (INR Mn.) (30%)	2,168.40	calculated based on KERC order equity ratio
	Term loan		
	Loan Amount (INR Mn.)	5,059.60	calculated based on KERC order debt ratio
	Interest rate (%)	12.50%	As per KERC Order
	Loan Tenure (year	12	As per KERC Order
	Moratorium Period (year	0.5	As per KERC Order
	Repayment Period (Qtr.)	48	As per KERC Order
	1st instalment from (Qtr. end)	30-September-17	Considered from the next Quarter End
	Depreciation Rate (Book) for first 12 years	5.83%	As per KERC Order
	Depreciation Rate (Book) for next 13 years	1.20%	As per KERC Order
	Salvage Value (%)	10.00%	KERC order
	IT Depreciation		
	IT Depreciation rate (%)	80.00%	https://www.incometaxindia.gov.in/_layouts/15/dit/mobile/viewer.aspx?path=https://www.incometaxindia.gov.in/charts%20%20tables/depreciation%2

		0rates.htm&k=&IsDlg=0
Income Tax		
Financial Year	FY 2015-16	
Income tax rate (%)	30.00%	As Per Income Tax Rule[18]
MAT Tax (%)	19.05%	
Surcharge (%)	0.00%	
Education Cess (%)	0.00%	
Salvage Value	10%	As per KERC Order
1st Installment from (Qtr end)	30-September-2017	As per KERC Order, Considered from the next Quarter End

Based on the above values, Equity IRR has been calculated as 9.08% without consideration of ACC revenue. The calculation of this value has been verified from the submitted IRR sheet and in accordance with the "Methodological tool - Investment analysis" (Version 11.0).

The all above mentioned input parameters where cross verified with provided source and were found to be consistent and valid at the time of investment decision. Therefore, investment analysis was conducted after the above-mentioned steps were completed and the actual action on the ground was initiated by placing purchase orders for the main plant & machinery on 15/02/2016. All the data used for investment analysis came from the documents which were available prior to the date of initiation of actual action. Therefore, in line with paragraph 10 of the "Methodological Tool: Investment analysis (Version 11.0)" all input values were known before the investment analysis and can therefore be considered realistic and appropriate values to be used in the financial calculation of the proposed project activity.

Further, this calculate value of Equity IRR (9.08%) has been used for comparison with the benchmark cost of equity.

Post-Tax Equity-IRR benchmark:

The expected return on equity is estimated using default values stated for various countries in the Appendix of the methodological tool Investment Analysis and for renewable energy projects which fall under the sectoral scope 1 i.e., Energy the default value is 10.55% for India, in real terms.

However, in line with paragraph 16 of "Methodological tool - Investment analysis"

[18] https://taxguru.in/income-tax/income-tax-rate-chart-slabs-for-ay-2017-18-fy-2016-17.html

(Version 11.0), in situations where an investment analysis is carried out in nominal terms and the available IRR benchmarks are in real terms, project participants shall convert the real term values of benchmarks to nominal values by adding the inflation rate and the inflation rate shall be obtained from the inflation forecast of the central bank of the host country. Therefore, in accordance with the requirements, inflation forecast of 3.80% from reserve bank of India[19] (WPI Mean value Annual average Percentage change over the next 10 years) has been taken.

Therefore, the nominal cost of equity is calculated as 14.75% and the verification team confirms that the applicable Post-Tax Equity-IRR benchmark i.e., 14.75% is appropriate and in accordance with the guideline provided in the "Methodological Tool: Investment analysis", version 11.0.

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

In accordance with paragraph 16 of the "Methodological Tool: Investment analysis", version 11.0,

Based on the above equation post-tax equity IRR was calculated to be 9.08%, as confirmed from the submitted IRR sheet.

Equity IRR without carbon revenue	Benchmark (Equity IRR)
9.08%	**14.75%**

As the project activity has a less favorable indicator than the financial benchmark, then the project activity cannot be considered as financially attractive for the Project Owner.

Sub-step 2d: Sensitivity analysis

Project owner has carried out the sensitivity analysis on the parameters which are likely to have material impact on post tax Equity IRR till the reasonable range of variation. To check the robustness of calculation the following parameters have been selected

1. Increase in annual power generation
2. Reduction in Project cost
3. Reduction in O&M cost
4. Upward change in tariff

The verification team confirms that the parameters that have been subjected to the sensitivity is in line with para 27 of the "Methodological tool: Investment Analysis,

[19]https://www.rbi.org.in/Scripts/PublicationsView.aspx?id=16402

version 11.0". The sensitivity analysis covers a reasonable range of +10% and -10%, which is in conformity with para 28 of the "Methodological tool: Investment Analysis, version 11.0".

Sensitivity Analysis	Equity IRR			
Variation %	**-10%**	**Normal**	**10%**	**Breaching Value**
Tariff	6.36%	9.08%	11.77%	20.43%
PLF	6.28%	9.08%	11.87%	19.56%
Project Cost	11.83 %	9.08%	6.80%	-17.95%
O&M Cost	9.39%	9.08%	8.61%	-179.30%

The all above mentioned input parameters where cross verified with provided source and were found to be valid at the time of investment decision. Further, same has been cross verified with actual inputs/cost i.e. tariff rate has been also cross verified with actual Power Purchase Agreement for the project that was signed on 30/03/2016, whereas the considered PLF value as per Energy yield report by contracted Third party, True power /16/, project cost has been further cross verified with CA certificate /22/ for actual expense incurred by PO. Hence, VT confirms that the sensitivity analysis was conducted for the sensitive parameters till the reasonable range of variation and further confirms that the post-tax equity IRR without GCC revenues is unlikely to meet the required benchmark of 14.75%.

Outcome of Step 2

Based on market trend in and document review, the verification team was able to establish that variation considered is appropriate on identified data/parameter to perform sensitivity analysis. The benchmark is treated as the reference at which the investment project is considered to be financially attractive. In all the cases, the IRR is lower than the benchmark. Therefore, it can be stated that the proposed project activity is unlikely to be financially/economically attractive (since the Equity IRR i.e. 9.08 % is lower than the benchmark i.e. 14.75%).

Step 3: Barriers analysis;

The PO has opted for the investment analysis; therefore, it is not required to elaborate on barriers analysis.

Step 4: Common practice analysis.

In accordance with paragraph 57 of the "Tool for the demonstration and assessment

	of additionality"– (Version 07.0.0), the project has been subjected to an analysis of the extent to which the proposed project type (e.g. technology or practice) has already diffused in the relevant sector and region." The project meets the criteria of tool "Common Practice", Version 3.1 as follows: • *Applicable geographical area:* As confirmed from the commissioning certificate, the state of **Karnataka in India** is considered as applicable geographical area. As per the requirement of paragraph 9 of the tool "Common Practice", Version 3.1, *"the applicable geographical area should be the entire host country. If the project participants opt to limit the applicable geographical area to a specific geographical area (such as province, region, etc.) within the host country, then they shall provide justification on the essential distinction between the identified specific geographical area and rest of the host country."* In India, even though there is a single national grid, states are governed by different State Electricity Regulatory commissions (SERC) and hence, SERC regulates electricity purchase, procurement, determines the tariff for generation, supply, transmission and wheeling of electricity. Therefore, every state has different energy policies, regulations and tariff orders. In case of the project, Karnataka Electricity Regulatory Commission (KERC) has the mandate to regulate the Electricity Sector in the state of Karnataka in a transparent, effective and efficient manner so as to safeguard the interests of consumers. Hence, in opinion of the assessment team a comparable area would be the state "Karnataka**"** and not the whole country. • *Measure:* Project has been confirmed to be renewable energy generation activity, which has also been confirmed through the commissioning certificate and power purchase agreement. • *Technology & Output:* As confirmed from the commissioning certificate, the project Owner is generating power using WTG's. The power generated by wind power plant is fed to the Indian electricity grid through 220KV, Substation located at Athani which is located away from the project site. According to the methodological tool "Common Practice", Version 3.1, the step wise demonstration of common practice analysis is verified as follows:

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

The size of the project activity is 78 MW, so the applicable output range as defined in the step is +/-50% of the capacity of the proposed project activity. This output range will come in a capacity range of 39 MW to 117 MW.

Step 2: **Identify similar projects (both CDM and non-CDM) which fulfil all of the following conditions:**

(a) The projects are located in the applicable geographical area **(the state of Karnataka, India);**

(b) The projects apply the same measure as the proposed project activity **(Power generation based on renewable energy);**

(c) The projects use the same energy source/fuel and feedstock as the proposed project activity, if a technology switch measure is implemented by the proposed project activity **(wind);**

(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 **(39 MW to 117 MW);**

(f) The existing projects started commercial operation before the start date of proposed project activity i.e. 15/02/2016 **(date of first purchase order).**

PO has chosen the state of Karnataka in India as the geographical area for the purpose of common practice analysis. In this step, the project participant aimed to list all Wind power plants generating electricity within the capacity range of **39 MW to 117 MW**.

Numbers of Similar projects identified, which fulfil above-mentioned conditioned are $\mathbf{N_{wind}= 1}$[20]

The projects found within the capacity range are given below:

S.No.	Project Name	Capacity	PPA/Wheeling & Banking
1	Fortune Five Hydel Projects (P) Limited	51.2	Third Party

[20] https://kredlinfo.in/wind/commissioned_status.pdf

2	Mytrah Vayu (Krishna) Private Limited	56.95	PPA
3	Vyshali Energy Private Limited	48	Captive

Out of the above three projects only one (Mytrah Vayu (Krishna) Private Limited) is of similar sale to grid PPA (Investment climate). Further, (Mytrah Vayu (Krishna) Private Limited is registered under VCS 1521) and it is exporting power to the grid, hence same is considered for similar projects.

However, no wind power plants were found to be operating, which was confirmed from the visiting publicly available data /registries (VERRA/UNFCCC/GS/ Renewable energy certificate registry of India etc.). Further, project participant has submitted a common practice analysis sheet, which has been verified by the assessment team and has details of all the wind power plants in the geographical area listed by the Central Electricity Authority of India. Hence, assessment team confirms that no operational wind power plant within the range 39 MW to 117 MW was found to be fulling the conditions of step 2 of "Common Practice", Version 3.1.

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 or other GHG program project activities, which have got registered or are under validation have been excluded in this step. The list of the power plants identified is provided to the VB. After excluding the registered 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}.

As clarified in step 2 and 3 above, no project was found to be meeting the applicability criteria. Therefore, $N_{diff} = 0$.

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.**

As per the approach of the verification team, the factor F is calculated using the

	following formula; F=1-0= 1 N_{all} - N_{diff} = 0. Therefore, the verification team confirms that the proposed project activity is not a "common practice" within the sector in the applicable geographical area since N_{all}-N_{diff} is lesser than 3. In conclusion of the overall additionality demonstration, the proposed project activity is deemed additional.
Findings	CL-05 was raised and successfully closed. Please refer appendix 4 for more information.
Conclusion	The information mentioned in the PSF is duly supported by evidence quoted therein. The verification team has described all steps taken, and sources of information used to cross-check the information contained in the PSF/01/. The verification team determined that the evidence assessed is credible, where appropriate.

D.3.6 Estimation of emission reductions or net anthropogenic removal

Means of Project Verification	In accordance with the applied methodology ACM0002 version 20.0, the project owner in the PSF/01/ has calculated Emission Reductions in the following manner: $ER_y = BE_y – PE_y - LE_y$ Where: ER_y = Emission reductions in year *y* (tCO_2e) BE_y **=** Baseline Emissions in year *y* (tCO_2e) PE_y = Project Emissions in year *y* (tCO_2e) LE_y = Leakage Emissions in year *y* (tCO_2e) **Baseline Emissions** Baseline emissions are calculated as the product of the Baseline Emission Factor ($EF_{grid,CM,y}$ in tCO_2/MWh) times the electricity supplied by the Project. $BE_y = EG_{BL,y} * EF_{grid,CM}$ Where: BE_y **=** Baseline Emissions in year *y* (tCO_2e) $EG_{BL,y}$ = Net aggregated electricity supplied to the grid by the PA $EF_{grid,CM}$ = Combined Margin Grid Emission Factor (tCO_2e/ MWh) BE_y = 238,464 MWh/year x 0.9305 tCO_2e/MWh = 221,890 tCO_2e/year As per applied methodology ACM0002 version 20.0 project and leakage emission are 0 tCO_2e. Hence, PE_y and LE_y = 0 $tCO2_e$ **Hence, Emission reductions are calculated as** $ER_y = BE_y - PE_y - LE_y$ = 221,890 -0 - 0 = 221,890 tCO_2e/year

	The ex-ante estimates given in the PSF are conservative and all input parameters have been separately verified.
Findings	CL-02 was raised and successfully closed. Please refer appendix 4 for more information.
Conclusion	The verification team confirms the following; ● All assumptions and data used by the project participants are listed in the PSF, including their references and sources; ● All documentation used by project participants as the basis for assumptions and source of data is correctly quoted and interpreted in the PSF; ● All values used in the PSF are considered reasonable in the context of the proposed project activity; ● The baseline methodology and the applicable tool(s) have been applied correctly to calculate project emissions, baseline emissions, leakage and emission reductions; ● All estimates of the emissions can be replicated using the data and parameter values provided in the PSF. No sampling has been applied in the project activity.

D.3.7 Monitoring plan

<table>
<tr><td>Means of Project Verification</td><td>The monitoring plan is included in Section B.7 of the PSF based on the approved monitoring methodology ACM0002 version 20.0 and is correctly applied to the project activity. The monitoring plan has been found to be in compliance with the requirements of the applied methodology for calculation of GHG emission reductions, GCC Project Standard version 3.1, GCC Verification Standard version 3.1, GCC Environment and Social Safeguards Standard version 2, and Project Sustainability Standard version 2.1. The monitoring plan includes following parameters:

<table>
<tr><td>1</td><td>$EG_{PJ,y}$
(SDG 7)</td><td>Quantity of net electricity supplied by the project plant/unit to the grid in year y in MWh

The monitoring parameter,i.e. net electricity supplied by the project plant/unit to the grid will be continuously monitored by means of Main and Check meters having 0.2s accuracy class located at the connected substations. The meters are approved, tested & sealed by the State Utility. The meters are in the custody of State Utility. The frequency of calibration is at-least once in a year. The monthly electricity supplied/exported by the project activity in the B-Form issued by state electricity utility is cross checked with the monthly invoices of sale. In the absence or delay in the meter calibration appropriate Guidelines will be applied appropriately to confirm the conservativeness of metering.

The metering arrangement, accuracy class of meters, calibration frequency is under control of state electricity board and PO do not have any control on it. PO is getting value of net electricity supplied to grid and the same is considered the monitoring parameter.

<table>
<tr><td>Main meter</td><td>Check meter</td></tr>
<tr><td>15197795</td><td>15197811</td></tr>
<tr><td>15197835</td><td>15197819</td></tr>
<tr><td>17079807</td><td>17074796</td></tr>
<tr><td>17074802</td><td>17074795</td></tr>
</table>
</td></tr>
</table>
</td></tr>
</table>

			The billing is raised based on substation meters. Based on the provided PSF, site visit interview, PPA review, VT confirms that the defined monitoring plan for SDG7 parameter is consistent with actual scenario at site, in line with applied methodology requirement and appropriate.
	2	Employment (SDG 1)	Unskilled employment for below poverty line (BPL) category people in Numbers: During site visit interview, desk review of appointment letter and BPL card or ration card issued by state govt, VT confirms that there are unskilled people employed for below poverty line (BPL) category . Project intends to generate minimum 5 unskilled employment.
	3	Gender Equality and Economic Growth (SDG 5)	The equality in payment to both men and women for equal work be monitored to ensure that and there is no any discrimination against women. Project intends to appoint minimum 1 woman at the project site.
	4	Number of local employment generation by the project (SDG- 8)	Number of local employment generation by the project to justify SDG Goal 8 – Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all. The project activity intends to employ at least 2 persons for site.
	5	Climate Action (SDG 13)	Emission reductions achieved per year shall be monitored addressing the climate action goal by reduction of greenhouse gases which shall result in clean environment. As per Estimated ER sheet calculations, the annual estimated emission reductions over crediting period is 221,890 tCO_2e/annum
	The verification team confirmed that the parameters are sufficient to calculate the emission reductions including the contribution towards environmental (detailed in Appendix 5 below) and social safeguards (detailed in Appendix 6 below) and sustainable development goals (elaborated in Appendix 7 below) in accordance with the methodology and are correctly reported in the PSF.		
Findings	CL 01, CL 03, CL 04 were raised during the validation process, which was closed successfully. Refer the Appendix 4 for more details.		
Conclusion	The monitoring plan contained in the updated PSF-Version 07.1, dated 27/04/2022is in accordance with the monitoring methodology and found reasonable. The monitoring plan will give opportunity for real measurements of achieved emission reductions. Verification team can confirm that the parameters to be determined ex-post have been presented correctly and according to requirements of the applied methodology ACM0002., Version 20 and that the PO shall be able to monitor and report emission reductions ex-post. The same was also confirmed through the interviews during the on-site audit		

D.4. Start date, crediting period and duration

Means of Project Verification	Project Owner has selected fixed crediting period of 10 years. The start date of the crediting period is 01/03/2017, which is the start date i.e. earliest date of WTG

	operation i.e. 01/03/2017 as the start date of the project activity. The defined end date of crediting period in PSF is 28/02/2027. Expected lifetime of the project activity is 25 years, 0 months which is verified based on technical specification/03/ of manufacturer.
Findings	No findings were raised.
Conclusion	The start date of the project activity indicated has been checked based on commissioned certificate submitted. The start date is found in line with paragraph 38 of GCC Project Standard, version 3.1. The expected operational lifetime of the project activity indicated in the PSF is deemed reasonable based on sectoral expertise of the assessment team.

D.5. Environmental impacts

Means of Project Verification	The proposed Project Activity is located in the host country – India. In India, the nodal agency – Ministry of Environment, Forest and Climate Change (MoEF & CC) has clarified that provisions of Environmental Impact Assessment are not applicable to Wind power project. For Wind power projects, following environmental Acts and rules are applicable to which PO has confirmed that will abide by; • The Air (Prevention and Control of Pollution) Act, 1981 including Rules 1982 and 1983 and amendment(s) • The Water Prevention and Control of Pollution), Cess Act, 1977 including Rules 1978 and 1991 • The Noise Pollution (Regulation and Control) Rules, 2000 • Solid Waste Management Rules, 2016 • Plastic Waste (Management and Handling) Rules, 2016 and amendments • Bio-medical Waste Management Rules, 2016 and amendments • E-waste (Management) Rules 2016 and amendment(s) • Batteries (Management and Handling) Rules, 2001
Findings	No Finding were Raised
Conclusion	Assessment team confirms that the proposed project does not need to carry out Environment Impact Assessment (EIA) however, it will abide by all applicable acts and rules as applicable during the project implementation and operation stages. During site visit, assessment team confirmed that the project has no negative environmental impacts.

D.6. Local stakeholder consultation

Means of Project Verification	Project Owner has carried out the stakeholder consultation for this project on 28th October, 2020. Invitations were sent out on 2nd October 2020 for the same. Involved stakeholders during the meetings were Local administrative officials, local villagers, village heads, panchayat members, were part of the consultation. The groups encompassed a wide age range, including persons of both genders, and people from entire cultural spectrum. The open-ended questionnaire was used for consultations. Natural group discussions, interviews conducted with naturally occurring groups, were also conducted. Through the review of stakeholder consultation supportive documents (i.e. invitation letters, project note, photographs) and interview of few stakeholders during site visit assessment team confirms that the consultation was performed to meet the requirement of the GCC since there is no Host country requirement to conduct consultation for such projects. The local stakeholder consultation process was performed by the project owner before the submission of the project activity for global stakeholder consultation which is accepted.

	The objectives of the process were; • Promote public awareness and improve understanding of the local people about the proposed project; • Assessment of possible requirement of improvements; • Solicit the views of affected communities/individuals on environmental and social problems; • Improve environmental and social soundness; • To settle problems with mutual consent; and • Create accountability and sense of local ownership during project implementation. PO has submitted Stakeholder Consultation Summary report to the assessment team. The team reviews that same and confirms that the summary of stakeholders' comments reported in PSF/01/ is accurate. There was no negative feedback received.
Findings	CAR-01 was raised during the validation process, which was closed successfully. Refer the Appendix 4 for more details
Conclusion	The verification team confirms that the summary of stakeholders' comments reported in PSF is complete. In the opinion of the team, the local stakeholder consultation process was adequately conducted by the project participant considering the ongoing pandemic to receive unbiased comments from the all the stakeholders. The verification team confirms that the local stakeholder consultation process performed for the project activity fulfils the requirements.

D.7. Approval and Authorization- Host Country Clearance

Means of Project Verification	As per the GCC program guidelines the submission of HCA on double counting/14/ is required by CORSIA labelled project after 31/12/2020 as verified under section D.13 of this report. For carbon credits issued during 01/01/2016 to 31/12/2020 the HC approval is not required. Moreover, as of now there is no mandatory host country approval for CORSIA labelled project in India.
Findings	No finding has been raised.
Conclusion	The verification team confirms that no HC approval is required for CORSIA labelled project activity and the HCA will be required during the first or subsequent verification, when the issuance of carbon credit is considered.

D.8. Project Owner- Identification and communication

Means of Project Verification	The information and contact details of the representation of the project owner and project owners themselves has been appropriately incorporated in Appendix 1 of the PSF/01/ which was checked and verified by the verification team from Authorization letter signed by the project owner dated 18/08/2021 and provided supportive corporate identity of the contact personnel. The information is consistent between these documents.
Findings	No findings were raised.
Conclusion	The verification team confirms that the information of the project owners have been appended as per the template and the information regarding the project owners stated in the PSF/01/ and authorization letter are found to be consistent.

D.9. Global stakeholder consultation

Means of Project Verification	Global stakeholder consultation was held by making PSF available through the dedicated interface on the GCC website. The duration of the same was from 15/10/2021 to 29/10/2021. No comments were received during this period.
Findings	No findings were raised.
Conclusion	The PSF had been made public for receiving stakeholder feedback and no comments were received during the GSC process.

D.10. Environmental Safeguards (E+)

Means of Project Verification	The assessment of the impact of the project activity on the environmental safeguards has been carried out in section E.1 of the PSF. Out of all the safeguards no risks to the environment due to the project implementation were identified and the following have been indicated as positive impacts. 1. Environment (Air) – CO_2 emissions: The project will replace the fossil fuel based power plants for generation of electricity thus saving CO_2 emissions. The generated electricity the project activity will be continuously measured and the related CO2 emission reduction will be calculated according to the applied methodology ACM0002 (version 20). These saved emissions will be calculated and monitored as a part of monitoring plan described in the PSF. 2. Solid waste Pollution from Hazardous wastes: PO defined in the PSF that Records of proper disposal of the discarded equipment or waste oil by the thirty party government authorized recycler will be maintained by the project owner. 3. Solid waste Pollution from end of life products/ equipment: PO defined in the PSF that, Records of proper disposal of the discarded equipment by the thirty-party government authorized recycler will be maintained by the project owner/
Findings	CL04 has been raised in this regard and successfully closed. Please refer to the appendix 4 for further details.
Conclusion	Based on the documentation review the verification team can confirm that Project Activity is not likely to cause any negative harm to the environment but would have a positive impact, hence, is eligible to achieve additional E+ certifications.

D.11. Social Safeguards (S+)

Means of Project Verification	The assessment of the impact of the project activity on the Social safeguards has been carried out in section E.2 of the PSF. Out of all the safeguards no risks to the society due to the project implementation were identified and the following have been indicated as positive impacts 1. Social – Jobs: Long-term jobs (> 1 year) created/ lost: Project owner has confirmed that during construction/operational life time of the project activity, long term jobs (>1 year) will be created and the records of the same will be maintained for complete monitoring period. 2. Social – Jobs: Short-term jobs (< 1 year) created/ lost: Project owner has confirmed that during construction/operational life time of the project activity, short term jobs (<1 year) will be created and the records of the same will be maintained for complete monitoring period. 3. Social – Education: Job related training imparted or not: Project owner

	through social education programs will improve the employment enhancing skills, sources generating daily income among the local population across the villages. PO will keep records of expenditure of the same for complete monitoring period. 4. Social – Education: Educational services improved or not: Project owner through social welfare programs will help to improve education services in the adjoining villages. PO will keep records of expenditure of the same for complete monitoring period. 5. Social – Welfare: Community and rural welfare: M/s Sun Photo Voltaic Energy India Private Limited shall take initiative Promotion of school repairing, smart class implementation and livelihood enhancement projects. 6. Women's empowerment: Equal pay and opportunities for the female employees PO has described an appropriate monitoring plan to monitor all the elements. The detailed matrix has been included in appendix 6 of the report.
Findings	CL-04 was raised during the validation process, which was closed successfully. Refer the Appendix 4 for more details.
Conclusion	Based on the documentation review the verification team can confirm that Project Activity is not likely to cause any negative harm to the society but would have a positive impact, hence, is eligible to achieve additional S+ certifications.

D.12. Sustainable development Goals (SDG+)

Means of Project Verification	The assessment of the contribution of the project activity on United Nations Sustainable Development Goals has been carried out in section F of the PSF/01/. Out of the 17 Goals project activity has no adverse effect on any of the goal and contribute to 5 SDGs: 1. Goal 1: End poverty in all its forms everywhere 2. Goal 5. Achieve gender equality and empower all women and girls 3. Goal 7. Ensure access to affordable, reliable, sustainable and modern energy for all. 4. Goal 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all 5. Goal 13. Take urgent action to combat climate change and its impacts An appropriate identification of contribution of project level to relevant SDGs and its monitoring has been put in place to monitor all the elements. The detailed matrix has been included in appendix 7 of the report.
Findings	CL-03 was raised during the validation process, which was closed successfully. Refer the Appendix 4 for more details.
Conclusion	Based on the documentation review the verification team can confirm that Project Activity is likely to contribute to the United Nations Sustainable Development Goals and would have a positive impact, hence, is eligible to achieve additional Platinum SDG+ certifications.

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

Means of Project Verification	A declaration under section A.5 of the PSF has been included for offsetting the approved carbon credits (ACCs) for the entire crediting period from 01/03/2017 to 28/02/2027. The host country attestation will be obtained confirming the authorization on double counting/14/ before issuance of AACs.

	Further it may be noted , PO has completed section F of PSF by identification of contribution of project to relevant SDGs. The detailed matrix has been included in appendix 7 of the report.
Findings	FAR 01 has been raised in this regard which needs to be addressed during first and subsequent verifications. Please refer appendix 4 for more details.
Conclusion	The project owner has clarified the intent of use of carbon credits for CORSIA hence no double counting will take place.

D.14. CORSIA Eligibility (C+)

Means of Project Verification	A declaration under section A.5 of the PSF/01/ has been included for offsetting the approved carbon credits (ACCs) for the entire crediting period from 01/03/2017 to 28/02/2027. The host country attestation will be obtained confirming the authorization on double counting before issuance of AACs. Further it may be noted PO has completed section F of PSF by identification of contribution of project to relevant SDGs. The detailed matrix has been included in appendix 7 of the report.
Findings	FAR 01 has been raised in this regard which needs to be addressed during first and subsequent verification. Please refer appendix 4 for more details.
Conclusion	The project owner has clarified the intent of use of carbon credits for CORSIA hence no double counting/14/ will take place.

Section E. Internal quality control

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The draft verification report prepared by team leader is reviewed by an independent technical reviewer (having competence of relevant technical area himself/herself or through an independent technical area expert) to confirm the internal procedures established by KBS are duly followed and the verification report/opinion is reached in an objective manner and complies with the applicable GCC requirements.

The independent technical reviewer may approve or reject the draft verification report. The findings may be identified even at this stage, which needs to be satisfactorily resolved, before the request for issuance is submitted to GCC. The final decision is taken by the Manager Technical and Certification. The technical reviewer and Manager (Technical &Certification) can be the same person.

The final decision is authorized by Managing Director, KBS once the report is approved by the Manager (Technical & Certification).

Section F. Project Verification opinion

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KBS Certification Services Pvt. Ltd. has been contracted by 'EKI Energy Services Limited.' to undertake independent verification for the greenhouse gas (GHG) emission reductions reported from the GCC Project activity 'Wind Power Project by M/s Sun Photo Voltaic Energy India Private Limited' GCC Reference Number S00019 through submitted PSF version 07.1 dated 27/04/2022.

The objectives of this project verification is to validate that the proposed GCC project meets the requirements of GCC project framework v2.1, GCC program manual v3.1, GCC program processes v4.0, GCC project standard v3.1, GCC project sustainability standard v2.1, GCC verification standard v3.1, GCC Environment & Social safeguards standard v2.0, ISO 14064-2 & ISO 14064-3, applicable CDM approved Methodology ACM0002 version 20.0, applicable legal requirements/rules of the host country, National Sustainable Development Criteria and CORSIA requirements and other GCC requirements related to aspects such as project design, applicable conditions, project boundary, baseline scenarios, additionality, emission reduction, monitoring plan, local stakeholder consultation, global stakeholder consultation, GHG

emission reductions (ACCs), environmental no-net harm label (E+), social no net harm label (S+), diamond SDG label (SDG+), CORSIA+. This report summarizes the final project verification opinion which is based on Project Submission Form version 07.1. Dated 27/04/2022

The verification team confirms that the evidences submitted are of sufficient quantity, appropriate quality and reliable. The reported values, notations, units and sources in the PSF/01/ for all the monitoring parameters have been cross checked with the applicable methodology, GCC Project standard, GCC project sustainability standard, GCC verification standard, GCC Environment & Social safeguards standard v2.0, ISO 14064-2 & ISO 14064-3. During the course of verification and on-site visit, information provided was cross checked with the evidences submitted and guidance documents/tools/guidelines/forms.

Based on an understanding of the risks associated with reporting GHG emissions data and the controls in place to mitigate these, KBS planned and performed our work to obtain the information and explanations that we considered necessary to provide sufficient evidence for us to give reasonable assurance that the reported amount of GHG emission reductions for the period are fairly stated.

Based on the information seen and evaluated we confirm that the implementation of the project will result in Wind Power Project by M/s Sun Photo Voltaic Energy India Private Limited tCO_2e over 10 year period of project activity with an average of 221,890 tCO_2e GHG emission reduction per year.

Appendix 1. Abbreviations

Abbreviations	Full texts
ACC	Approved Carbon Credits
ACM	Approved Consolidated Methodology
AM	Approved Methodology
AMS	Approved Methodology for SSC Projects
BE	Baseline Emission
BM	Build Margin
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CH_4	Methane
CL	Clarification Request
CM	Combined Margin
CO_2	Carbon dioxide
CP	Crediting Period
DNA	Designated National Authority
DR	Desk Review
EIA	Environmental Impact Assessment
FAR	Forward Action Request
GCC	Global Carbon Council
GHG	Green House Gas
GW	Giga Watt
GWh	Giga Watt hour
IPCC	Intergovernmental Panel on Climate Change
KBS	**Error! Reference source not found.**
KW	kilo Watt
KWh	kilo Watt hour
LSC	Local Stakeholder Consultation Process
MoV	Means of Verification
MP	Monitoring Plan
MW	Mega Watt
MWh	Mega Watt hour
N_2O	Nitrous Oxide
OM	Operating Margin
PSF	Project Submission Form
PE	Project Emission
PLF	Plant Load Factor
PO	Project Owner
PS	Project Standard
RFR	Request for Registration
SDG	Sustainable Development Goal
SPV	Special Purpose Vehicle
tCO_2e	Tonnes of Carbon dioxide equivalent
TPH	Tonnes Per Hour
UNFCCC	United Nations Framework Convention on Climate Change
V	Version
VS	Verification Standard

Appendix 2. Competence of team members and technical reviewers

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Personnel Name:		**Tushar Chaudhari**	
Qualified to work as:			
Team Leader	☒	Technical Expert	☒
Validator/Verifier	☒	Financial Expert	☒
Technical Reviewer	☒	Local Expert (India)	☒
Area(s) of Technical Expertise			
Sectoral Scope		**Technical Area**	
Energy Industries (renewable/non-renewable sources)		TA 1.1: Thermal energy generation from fossil fuels and biomass including thermal electricity from solar	
Energy industries (renewable/non-renewable sources)		TA 1.2: Energy generation from renewable energy sources	
Energy demand		TA 3.1. Energy Demand	
Waste Handling and Disposal		TA 13.1 Waste Handling and Disposal	
Approved by		Manager Competency & Training	
Approval date:		02/09/2020	

Personnel Name:		**Shilpa Swarnim**	
Qualified to work as:			
Team Leader(trainee)	☐	Technical Expert	☒
Validator/Verifier	☒	Financial Expert	☐
Technical Reviewer	☐	Local Expert	☐
Area(s) of Technical Expertise			
Sectoral Scope		**Technical Area**	
SS: 01: Energy industries		TA 1.2: Energy generation from renewable energy sources	
SS 14: Afforestation and reforestation		TA 14.1 Afforestation and reforestation	
Approved by (Manager C & T)		Manager Competency & Training	
Approval date:		06/09/2021	

Personnel Name:		**Mr. Amit Rai**	
Qualified to work as:			
Verifier (Trainee)	☒	Technical Expert	☒
Validator/Verifier	☐	Financial Expert	☐
Technical Reviewer	☐	Local Expert	☐
Area(s) of Technical Expertise			
Sectoral Scope		**Technical Area**	
SS: 01: Energy industries		TA 1.2: Energy generation from renewable energy sources	
Approved by (Manager C & T)		Manager Competency & Training	
Approval date:		31/05/2021	

Personnel Name:		**Deepak Pundlik**	
Qualified to work as:			
Team Leader	☐	Technical Expert	☒
Validator/Verifier	☒	Financial Expert	☐
Technical Reviewer	☐	Local Expert	☐
Area(s) of Technical Expertise			
Sectoral Scope		**Technical Area**	
Energy industries (renewable/non-renewable sources)		TA 1.2: Energy generation from renewable energy sources	
Approved by		Manager Competence & Training	
Approval date:		07/07/2021	

Personnel Name:		**Ms. Sapana Pednekar**	
Qualified to work as:			
Team Leader	☒	Technical Expert	☒
Validator/Verifier	☐	Financial Expert	☐
Technical Reviewer	☒	Local Expert	☒
Area(s) of Technical Expertise			
Sectoral Scope		**Technical Area**	
Energy industries (renewable/nonrenewable sources)		TA 1.2: Energy generation from renewable energy sources	
Approved by (Manager C & T)		Manager Competency & Training	
Approval date:		18/011/2021	

Appendix 3. Document reviewed or referenced

S.No	Author	Title	References to the document	Provider
1	M/s Sun Photo Voltaic Energy India Private Limited	PSF, Version 01 PSF (Final), Version 07.1	Dated 08/10/2021 Dated 27/04/2022	M/s Sun Photo Voltaic Energy India Pvt. Ltd.
2	M/s Sun Photo Voltaic Energy India Private Limited	Ex-ante ERs calculation Excel sheet corresponding to the P.S.F version 01 (Initial Version) Ex-ante ERs calculation Excel sheet corresponding to the P.S.F (Final Version)	Dated 08/10/2021	M/s Sun Photo Voltaic Energy India Private Limited
3	Acciona Wind Power	Technical specification of the WTG/meters installed under the project activity, Name plates and photographs		M/s Sun Photo Voltaic Energy India Private Limited
4	M/s Sun Photo Voltaic Energy India Private Limited	Commissioning Report	Dated 01/03/2017 Dated 25/03/2017 Dated 14/08/2017	M/s Sun Photo Voltaic Energy India Private Limited
5	M/s Sun Photo Voltaic Energy India Private Limited And BESCOM (Bangalore Electricity Supply Company)	Power Purchase Agreement	Dated 30/03/2016	M/s Sun Photo Voltaic Energy India Private Limited
6	Global Green Council (GCC)	Project Submission Form (PSF)/ Template https://www.globalcarboncouncil.com/framework/program-forms-templates/	Version 3.2	Publicly available
7	UNFCCC	Applied Methodology: ACM0002, Grid connected renewable electricity generation Tool for the demonstration and assessment of additionality – https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-01-v7.0.0.pdf	Version 20 Version 7.0.0	Publicly available
8	UNFCCC	Tool to calculate the emission		Publicly

S.No	Author	Title	References to the document	Provider
		factor for an electricity system – https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-07-v7.0.pdf	Version 7.0	available
9	GCC	Project Standard https://www.globalcarboncouncil.com/standards/project-standard/ Verification Standard https://www.globalcarboncouncil.com/standards/project-verification-standard/ Project Sustainability Standard https://www.globalcarboncouncil.com/standards/project-sustainability-standard/ Environment & Social Safeguards https://www.globalcarboncouncil.com/standards/environment-and-social-standard/ Program Manual https://www.globalcarboncouncil.com/standards/program-definitions/ Standard on Avoidance of Double counting https://www.globalcarboncouncil.com/wp-content/uploads/2022/03/Standard-on-Avoidance-of-Double-Counting-V1.pdf	Version 3.1 Version 3.1 Version 3.1 Version 2.0 Version 3.1 Version 1.0	
10	Central Electricity Authority (CEA)	https://cea.nic.in/wp-content/uploads/tpe___cc/2022/02/User_Guide__ver_17_2021.pdf	Version 17.0	Publicly available
11	M/s Sun Photo Voltaic Energy India Private Limited	Single Line Diagram (SLD)		M/s Sun Photo Voltaic Energy India Pvt. Ltd.
12	M/s Sun Photo Voltaic Energy India Private Limited	Latest sample invoices and sample Monthly B-form issued by state electricity utility i.e. KPTCL for Year (2017- 2021)		M/s Sun Photo Voltaic Energy India Pvt. Ltd
13	M/s Sun Photo Voltaic Energy India Private Limited And M/s Acciona	Operation and Maintenance Agreement	Dated 28/07/2017	M/s Sun Photo Voltaic Energy India Pvt. Ltd

S.No	Author	Title	References to the document	Provider
	Energy India pvt. Ltd.			
14	M/s Sun Photo Voltaic Energy India Pvt. Ltd	No Double Counting Declaration	Dated 18/12/2021	M/s Sun Photo Voltaic Energy India Pvt. Ltd
15	Government of India	Ministry of Environment, Forest and Climate Change (MoEF & CC) http://www.environmentwb.gov.in/pdf/EIA%20Notification,%202006.pdf	Dated 14/09/2006	M/s Sun Photo Voltaic Energy India Pvt. Ltd
16.	True Power	Energy yield report by contracted Third party, True power	20, June 2016	M/s Sun Photo Voltaic Energy India Pvt. Ltd
17.	Acciona Energy India Pvt. Ltd.	Employment Declaration Latter	Dated 25 January 2022	M/s Sun Photo Voltaic Energy India Pvt. Ltd
18.	M/s Sun Photo Voltaic Energy India Pvt. Ltd	Stakeholder Meeting :Minute of the meetings Photographs	Dated 28 October 2020	M/s Sun Photo Voltaic Energy India Pvt. Ltd
19.	M/s Sun Photo Voltaic Energy India Pvt. Ltd	The first purchase order for the project activity	15/02/2016	M/s Sun Photo Voltaic Energy India Pvt. Ltd
20.	M/s Sun Photo Voltaic Energy India Pvt. Ltd	Authorization letter- Identification and communication - Supportive documents Company incorporation certificate Photo ID proof (PAN, PASSPORT of authorized personnel)	18/08/2021	M/s Sun Photo Voltaic Energy India Pvt. Ltd
21	M/s Sun Photo Voltaic Energy India Pvt. Ltd	IRR calculation sheet and supportives for considered inputs values considered		M/s Sun Photo Voltaic Energy India Pvt. Ltd
22	PO	CA certificate for actual project cost		PO

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

Table 1. CLs from this Project Verification

CL ID	01	**Section no.**	D.7	**Date:** 30/11/2021
Description of CL				
1. As per PPA, PPA is signed between BESCOM and PO for 26 nos. of WTG's with total capacity of 78 MW. During site visit, PO representative confirmed that 6 WTGs are under GBI scheme and separate meters are installed for the same at the site. The generated electricity from these WTGs is subtracted from the metered electricity at the substation. Kindly clarify and mention transparently about monitoring and claimed carbon credit. 2. PO need to clearly define the accuracy class of energy meters and also submit calibration certificates for these meters with following meters verified during site visit: A. Meter no. 1704802 and 17074795 located at the project site (for 5 nos. of WTGs) B. Meter no. 1704807 and 17074796 located at the project site (for 1 no. of WTGs) C. Meter no. 15197795 and 15197811 located at substation Athani D. Meter no. 15197835 and 15197819 located at substation Athani 3. During the site interview, persons interviewed who were from Below Poverty Line (BPL) and are employed by the PP. PO need to substantiate that they are from BPL with supporting document.				
Project Owner's response				**Date:** 23/11/2021
1. Clarity regarding the monitoring of the WTGs have been incorporated in section 7.1 of Project Submission Form Version 03. There has been no change in the claimed carbon credits. The benefits received from GBI scheme has now been considered in the IRR calculation sheet. After taking into account, the benefits received from GBI scheme, equity IRR is less than the benchmark. The updated IRR sheet has also been submitted to the assessment team. 2. The accuracy class of the energy meters have now been defined in section B.7.1 of Project Submission Form Version 03. The calibration Certificates have also been provided to the GCC Verifier for the meters mentioned below: A. Meter no. 1704802 and 17074795 located at the project site (for 5 nos. of WTGs) B. Meter no. 1704807 and 17074796 located at the project site (for 1 no. of WTGs) C. Meter no. 15197795 and 15197811 located at substation Athani D. Meter no. 15197835 and 15197819 located at substation Athani 3. Supportive documents regarding the people who are Below Poverty Line (BPL) and are employed by the Project Owner have now been submitted to the GCC Verifier.				
Documentation provided by Project Owner				
1. Project Submission Form Version 03. 2. IRR sheet Version 02. 3. Calibration Certificates for the required meters. 4. Supportive documents to justify that the people employed are from Below Poverty Line – Ration cards				
GCC Project Verifier assessment				**Date:** 10/01/2022

1. The information regarding electricity generation monitoring for WTGs and other WTGs under GBI has been now clearly mentioned in the section B.7 of revised Project Submission Form Version 03. Further clarified that the electricity generation from WTGs has been monitored separately than the other WTGs in the project activity for claiming GBI benefits. **Thus, this part of CL has been closed.**
2. Now, PO has incorporated accuracy class of all energy meters in the section B.7.1 of revised Project Submission Form Version 03. The same has been checked and found consistent with submitted energy meter calibration reports. **Thus, this part of CL has been closed.**
3. PO has now provided supportive ration card of few employees to demonstrate that the employed personnel is following under BPL. The same has been checked and found appropriate. **Thus, this part of CL has been closed.**

CL ID	02	**Section no.**	D.3.6	**Date:** 30/11/2021

Description of CL

1. Under section B.6.2 of submitted PSF, the build margin weighted average value for year (2017-18, 2018-19, 2019-20) has been mentioned which was observed to be inconsistent with the ER sheet and latest available CEA's CO2 baseline database, version 17.
2. Under section B.7.1 of submitted PSF, the frequency of meter's calibration mentioned to be once in 5 years while as per state DISCOM regulations it should be once in a year. PO shall clarify the same. Further, Monitoring equipment details (Installed energy meter's) are missing. PO shall encapsulate the details like Make, Accuracy Class, Calibration Frequency, Sr. No etc.
3. Under section B.7 of submitted PSF, PO shall include the schematic diagram which comprises Meter Details, Feeder details, Substation details etc.

Project Owner's response **Date:** 23/11/2021

1. The build margin weighted average value for year (2018-19, 2019-20, 2020-21) mentioned in section B.6.2 have now been made consistent to the Estimated Emission Reduction Sheet.
2. As per the State DISCOM regulation, the calibration frequency has now been updated once in a year. Also the meter details like the meter make, accuracy class and calibration frequency have now been incorporated in Project Submission Form Version 03.
3. The schematic diagram with meter details, Feeder Details and Substation Details have now been incorporated in section B.7 of Project Submission Form Version 03.

Documentation provided by Project Owner

1. Project Submission Form Version 03.
2. Estimated Emission Reduction Sheet Version 02.
3. Calibration Certificates for the required energy Meters.

GCC Project Verifier assessment **Date:** 10/01/2022

1. The revised PSF version 03, still showing build margin year inconsistent with ER calculation sheet. **Thus, this part of CL is kept open.**
2. PO has now updated the energy meter details and calibration frequency as once in a year consistent with DISCOM regulation. **Thus, this part of CL has been closed.**
3. The referred schematic diagram with meter details, Feeder Details and Substation Details is missing in the submitted PSF, version 03. **Thus, this part of CL is kept open.**

Project Owner's response **Date:** 25/01/2022

1. The build margin year has now been made consistent with the ER calculation sheet in Project Submission Form Version 04.
3. The schematic diagram with meter details, Feeder Details and Substation Details has now been incorporated in Project Submission Form Version 03. The same has also been submitted to the assessment team.

Documentation provided by Project Owner

1. Project Submission Form Version 04.
2. Schematic plant diagram

GCC Project Verifier assessment **Date:** 20/02/2022

1. The revised PSF version 04 has been submitted by PO and the same is assessed by Verification team. The build margin value considered (0.8653 tCO_2e/MWh for the year 2020-21) is now correctly reflecting under section B 6.2 and the year mentioned in PSF version 04 (2019-2020) is now consistent with the year mentioned in ER sheet provided. **Hence This part of CL has been Closed.**

2. The revised PSF version 04 now includes an image of a schematic diagram under section B.7 and also submitted PDF copy of SLD of entire 231 MW Windfarm project in Bijapur, Karnataka (the current project of 78MW is part of this wind farm along with other non-project WTG developers) for vetting, as the image in in PSF is little blur due to large area. However, the same has been found consistent with the information verified during physical site visit. **Thus, this part of CL has been closed.**

CL ID	03	**Section no.**	D.3.7, D.12	**Date:** 30/11/2021

Description of CL

In PSF, under section F, for the selected 5 UN SDG targets- (Goal 1: End poverty in all its forms everywhere, Goal 5. Achieve gender equality and empower all women and girls, Goal 7. Ensure access to affordable, reliable, sustainable and modern energy for all, Goal 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all, Goal 13. Take urgent action to combat climate change and its impacts), in accordance with GCC PSF template requirement following information is inadequately mentioned;

1. Define the target date by which the Project Activity is expected to achieve the project- level SDG target(s).
2. Describe the monitoring approach and the monitoring parameters to be applied for each project-level SDG target and Indicator.
3. Describe how the Project Owner has concluded that the project is likely to achieve the identified Project level SDGs target and also provide supportive documents.

Project Owner's response **Date:** 23/11/2021

1. Target date by which the Project Activity is expected to achieve the project- level SDG target(s) have now been mentioned in Project Submission Form Version 03.
2. The monitoring approach and the monitoring parameters to be applied for each project-level SDG target and Indicator have now been described in section B.7.1 of project Submission Form Version 03.
3. Supportive documents regarding the targeted Project level SDGs to be achieved have been submitted to the GCC Verifier.

Documentation provided by Project Owner

1. Project Submission Form Version 03.
2. Supportive documents for the targeted Project level SDGs

GCC Project Verifier assessment **Date:** 10/01/2022

1. Since, the target status for all claimed SDGs now showing as Yes, thus the comment regarding defining target date is not applicable now. However, the information mentioned for SDG 5 is contradicting with the claim, since the no of woman employed on site is not traceable from provided salary slips, payment records. **Thus, part of CL is kept open.**
2. Now the information regarding the monitoring approach and the monitoring parameters for each claimed SDG has been now incorporated in the revised PSF, version 03. The same has been checked and found appropriate. **Thus, this part of CL has been closed.**
3. The information mentioned for all claimed SDGs under project level SDGs, contribution of project level actions to SDG Targets is inadequate as per the requirement for the column heading. **Thus, part of CL is kept open.**

Project Owner's response **Date:** 25/01/2022

1. There are no women employed on the project site as the project site is located in the remote area, so to ensure the convenience and safety of the female employees, no female employees are employed at the project location. However, there are several female employees working in the head-office. The wages of the employees are based on their position. Hence women are paid as per the set organization regulations and the declaration regarding the equal pay has now been submitted to the assessment team.
3. The required information has now been incorporated in section "contribution of project level actions to SDG Targets" in section F of the Project Submission Form Version 04.

Documentation provided by Project Owner

1. Project Submission Form Version 04.
2. Declaration regarding equal pay and number of employees

GCC Project Verifier assessment	**Date:** 20/02/2022

1. In the revised PSF version 4, under section F, while defining project-level SDGs for Goal 5 , the target/action proposed is "Equal pay for work of equal value for both men and women as per CSR policy and **shall hire at least 1 women employee at site**". However, PP's response above that there are no women employed on the project site is contradictory to target stated. Furthermore, PP's claim that there are several female employees working in the head-office does not hold point as the proposed action mentions about number of women employed at the project site. PO to demonstrate further how does it intend to implement the chosen Goal 5, "*Achieve gender equality and empower all women and girls"* and conform if the Goal/ Targets is likely to be achieved?. **Thus, this part of CL is Open.**

3. PO has submitted the revised PSF version 04, which now includes additional confirmation that the project will not lead to any negative impact and is additional for SDGs opted. However, as indicated above, PO to further justify the contribution of Project-level Actions to SDG Targets chosen for Goal 5, "*Achieve gender equality and empower all women and girls"* **Thus, this part of CL is Open.**

Project Owner's response	**Date:** 08/03/2022

1. Local female employees have been employed at the site for the cleaning and helping purpose. The supportive documents regarding the female employment i.e. employment declaration have now been submitted to the assessment team. Thus, the Goal 5, "*Achieve gender equality and empower all women and girls"* has now been justified. Also the higher management female employees visit the site for inspection.
3. Female employees from the local area are employed for the cleaning and helping regarding daily work at the project site. The local women are being benefited by the project as the employment opportunities are being created for them by the implementation of the project activity and hence justifies the SDG 5.

Documentation provided by Project Owner

1. Employment declaration
2. Project Submission Form Version 05.

GCC Project Verifier assessment	**Date:** 09/03/2022

1. PO has provided Employment declaration for two females workers (Ms Vimla Patidar/ Ms. Sunita Kumari) appointed as cleaners on 6th March 2018 at the project site. However, the third declaration provided is in the name of "*Mrs. Ms. Lokesh Singh -working as office boy".* PO to recheck the provided reference document and conform the name and designation of appointed worker at project site.
Thus, this part of CL is Open.

3. PO claims that it has hired female workers from the local area at the project site for Cleaning and helping purpose. The employment declaration has been provided by PO for 2 such workers to substantiate the claim. The declaration provided is on official letter-head states the name and designation of the female employee along with date of employment as 6th March 2018. The document has been assessed by Verification team and it was able to satisfactorily conform that project's proposed action identifies with the target Goal 5 , "Equal pay for work of equal value for both men and women as per CSR policy and shall hire at least 1 women employee at site".**Hence , this part of CL is Closed now.**

Project Owner's response	**Date:** 09/03/2022

The typographical error in the declaration has now been rectified. The updated declaration regarding the office boy has now been submitted to the assessment team.
Documentation provided by Project Owner
Declaration regarding the office boy.
GCC Project Verifier assessment **Date:** 09/03/2022
The error in the name has been a typo error on PP's end which has been rectified now. The updated documents have been shared by PO and has been cross checked. **Hence, this part of CL is Closed now.**

CL ID	04	**Section no.**	D.3.7, D.10, D.11	**Date:** 30/11/2021
Description of CL				
In PSF, under Section E. Environmental and social safeguards, Project Owner needs to describe with supportive documents how it has concluded that the Project Activity is likely to achieve the identified Risk Mitigation Action Plan targets for the chosen indicator- Social - Education				
Project Owner's response				**Date:** 23/12/2021
Supportive documents regarding the identified Risk Mitigation Action Plan targets for the chosen indicator- Social – Education have now been submitted to the GCC Verifier.				
Documentation provided by Project Owner				
CSR Activities documents				
GCC Project Verifier assessment				**Date:** 11/01/2021
PO has provided supportive photographs and PPTs, Feedback for beneficiary School to justify the activities conducted for the social welfare. However, the information is not clearly mentioned in the social safeguards is inadequate. Since, for all categories under social welfare PO has mentioned that it is not applicable. **Thus, part of CL is kept open**				
Project Owner's response				**Date:** 25/01/2021
Adequate information regarding the "social welfare" has now been incorporated in section E.2 of the Project Submission Form Version 04				
Documentation provided by Project Owner				
Project submission form, version 04				
GCC Project Verifier assessment				**Date:** 20/02/2022
The submitted revised PSF version 04 now includes information regarding applied risk Mitigation Action Plans conforming that "There are no harmful impacts of the project activity" and "There have been no additional actions that have been identified as harmful" for identified parameters. However, for the category- Social – Education- "*Educational services improved or not",* the Risk Mitigation Action Plans still reflects as *Not Applicable.* **Thus, this part of CL is open**				
Project Owner's response				**Date:** 08/03/2022
Required information has now been incorporated in the risk mitigation action plan category- Social – Education- "Educational services improved or not".				
Documentation provided by Project Owner				
Project submission form, version 05				
GCC Project Verifier assessment				**Date:** 09/03/2022
PO has provided revised PSF version 5, which now includes information on the Risk Mitigation Action Plans for category- Social – Education. The revised PSF now includes information regarding applied risk Mitigation Action Plans conforming that "*There are no harmful impacts of the project activity as it leads to the employment generation and training*" and "*There have been no additional actions that have been identified as harmful" for identified parameters."* **Thus, this part of CL has been closed.**				

CL ID	05	**Section no.**	D.3.5	**Date:** 11/01/2022
Description of CL				

In PSF, under Section B.5. Demonstration of Additionality, PO is requested to clarify the followings 1) In IRR calculation sheet, PO has mentioned that investment decision was taken on 11/05/2016, however supportive document for the same is awaited. 2) In the IRR calculation, PO has sourced input values from Detailed project Report which is awaited for assessment. Furthermore, please clarify how all other input values are valid or available much later than investment decision date are applicable for IRR calculation. 3) The GBI benefits considered is inconsistent with prevailing GBI guidelines, the annual revenue has cap of 62 Lacs and can be considered only for 10 years of period.
Project Owner's response **Date:** 25/01/2022
1. The supportive document for the investment decision date has now been submitted to the assessment team. 2. All the financial calculations have now been done on the basis of the investment decision date and the exact sources of the values considered have now been updated in IRR Sheet Version 02. 3. As per the GBI Scheme, a GBI will be provided to **wind electricity producers @ Rs. 0.50 per unit of electricity fed** into the grid for a period not less than 4 years and a maximum period of 10 years in parallel with accelerated depreciation on a mutually exclusive manner, with a cap of Rs. 62 lakhs per MW. The total capacities under GBI Scheme is 60 MW and hence the overall cap is 372 Millions (INR) and the Benefit achieved is not exceeding the capping value. The IIR Sheet has now been updated accordingly.
Documentation provided by Project Owner
1. Project Submission Form V04. 2. IRR Sheet Version 03. 3. Investment Decision Date (Board Resolution Minutes of Meetings)
GCC Project Verifier assessment **Date:** 20/02/2022
1. The investment decision date has been revised now to 13/07/2015 and the revised date is now reflecting in PSF version 04 under section B.5. The supporting document provided for investment decision is the Minutes of Meeting Report of Board of Directors of company held in Spain on 13/07/2015. The document provided has been reviewed by Verification team and found to be adequate. **Hence this part of CL is Closed.** 2. PO has submitted Energy Assessment Report, dated 1 July 2015 which is named as "Detailed Project Report" in submitted documents. Energy Assessment Report provided includes the assessment of the wind regime and energy production for the project. However, the supportive DPR (Detailed Project Report) to cross check the input parameters considered for IRR calculations (interest rate, Escalation in the operational expenses (%), Life of the plant (Yrs.), against the referred source in PSF ver 04 and IRR sheet is not traceable. **Hence this part of CL is Open.** 3. PO has submitted the revised IRR sheet which includes now the references sources for the parameters used. However, 1)The reference link provided in IRR sheet for the following parameters are not accessible. Kindly check and conform. Income tax rate (%) Corporate Tax (%) Service Tax (%) **Hence this part of CL is Open.**
Project Owner's response **Date:** 08/03/2022
1. The relevant parameters are taken from the Energy Assessment Report which has all the relevant information regarding the project. The reference has now been changed to the Energy Assessment Report from the Detailed project report and parameters reference for the (interest rate, Escalation in the operational expenses (%), Life of the plant (Yrs.)) has now been incorporated in Project Submission Form Version 05 and is now traceable. 2. The reference link for the Income tax rate (%), Corporate Tax (%) and Service Tax (%) have now been updated and is now accessible.
Documentation provided by Project Owner

- IIR Sheets V04
- Energy Assessment Report
- Project Submission Form Version 05.

GCC Project Verifier assessment	**Date:** 09/03/2022

1. PO has now revised the reference sources for input parameters considered for IRR calculations in the Monitoring Report and in IRR calculation excel., stating that the references are sourced from DNV Assessment Report.
However, following inconsistencies have been identified further-
   (i) In IRR sheet provided (version 4)- Source for value for *Escalation in the operational expenses (%)* is still reflecting as from "DPR".
   (ii) The input values for "*Operation and maintenance cost and Insurance parameters- O & M Expenses, Escalation in the operational expenses (%)"* are still not traceable from the sources cited- KERC Orders in revised PSF.

Hence, this part of CL is Open.

2. The reference link for Income tax rate (%), Corporate Tax (%) and Service Tax (%) have now reflecting in revised PSF version 4 and IRR excel sheet version 3. However, the values for Corporate Tax (33 %) and Service Tax (15 %) is still not reflecting and traceable in source link provided.
Hence, this part of CL is Open.

Project Owner's response	**Date:** 09/03/2022

1. The following changes have now been made:
   - The typographical error has now been rectified. Source for value for Escalation in the operational expenses (%) is still has now been changed to KERC Order. The web-link for the same has also been provided in IR Sheet V04.
   - The input values for "Operation and maintenance cost and Insurance parameters- O & M Expenses, Escalation in the operational expenses (%)" has been mentioned on page 18 of the KERC Order.
2. Exact links have now been provided for the tax rate (%), Corporate Tax (%) and Service Tax (%), so that the values can easily be traceable.

Documentation provided by Project Owner

1. Project Submission Form V06.
2. IRR Sheet V05.

GCC Project Verifier assessment	**Date:** 10/03/2022

1. Revised IRR sheet (version 5) has been submitted by PO and it has been cross verified by Verification Team. VT is able to conform now that Source for value for "Operation and maintenance cost and Insurance parameters- O & M Expenses, Escalation in the operational expenses (%)" are now updated to reflect as to be from KERC orders. VT team has cross checked the KERC order weblink provided and was able to refer from KERC Orders quotes (*Hence, the Commission decides to consider O & M expenses of Rs.9.51lakhs / MW for the year 2013-14 to be escalated at 5.72% over the tariff period to compute the levelized tariff)* and conform below-

O & M Expenses (INR Mn.)	74.17
Escalation in the operational expenses (%)	5.72%

Hence, this part of CL is Closed now.

2. In the updated IRR excel sheet (version 5) the reference link for Income tax rate (%), Corporate Tax (%) and Service Tax (%) are now reflecting and values are now traceable & consistent with the submitted monitoring report.
Hence, this part of CL is Closed now.

Table 2. CARs from this Project Verification

CAR ID	01	**Section no.**	D.6	**Date:** 30/11/2021

Description of CAR	
1. In PSF, under section G- G.1. “Modalities for local stakeholder consultation”, Kindly demonstrate how the process complies with the relevant requirements in the GCC rules regarding: (a) The scope of local stakeholder consultation; (b) The minimum group of stakeholders involved; (c) The means for inviting stakeholders’ participation; (d) The information to be made available to stakeholders; (e) The consultation(s) conducted 2. In accordance with GCC PS form template requirement, Kindly Prepare a summary report of the comments received during the local stakeholder consultation and attach the report as Appendix in the report	
Project Owner’s response	**Date:** 23/12/2021
1. The following information have now been incorporated in section G.1 of Project Submission Form: (a) The scope of local stakeholder consultation; (b) The minimum group of stakeholders involved; (c) The means for inviting stakeholders’ participation – Public invitation (d) The information to be made available to stakeholders – Public Notifications (e) The consultation(s) conducted 2. A summary report regarding the comments received have now been submitted to the assessment team. The summary report has also been incorporated in the Appendix -6 of Project Submission Form Version 03.	
Documentation provided by Project Owner	
1. Local Stakeholder Supportive Documents: a) Public Notice b) Attendance Sheet c) Minutes of Meetings 2. Project Submission Form Version 03.	
GCC Project Verifier assessment	**Date:** 10/01/2022
1. The provided supportive documents for local stakeholders consultation is inadequate. a) Mean of invitation : provided public notice is not legible. Further, the in the PSF form it is mentioned about invitation letter receipt copy and not about any public notice or any other means to invite stakeholder and ensure their active participation. b) Further, supportive photographic or video evidences for the local stakeholders consultation is awaited. **Thus, this part of CAR 1 is kept open.** 2. The information mentioned under summary report mentioned in the appendix 6 of PSF version 03 is inadequate (identification of stakeholders who raised comments) with respect to template requirement. **Thus, this part of CAR 1 is kept open.**	
Project Owner’s response	**Date:** 25/01/2021
1. The public notice was provided in English and the authorized person conveyed the information to the local people in the area in Hindi. All the required information was conveyed to the local people/Villagers in local language. The public notices were placed in the public places and also the invitation flyers were given to the stakeholders. Information for the same has now been incorporated in section G.1 of the Project Submission Form Version 04. 2. The photographs for the local stakeholder consultation have now been provided to the assessment team. 3. Adequate information has now been incorporated in the appendix 6 of PSF version 04 (identification of stakeholders who raised comments) with respect to template requirement.	
Documentation provided by Project Owner	
1. Project Submission Form Version 04. 2. Public Notice. 3. Stakeholder Photographs.	

GCC Project Verifier assessment	**Date:** 20/02/2022
1. a) In response to raised query, PO responded mentioning that "The public notice was provided in English and the authorized person conveyed the information to the local people in the area in local langauage**".** Also, the above-mentioned information/clarifications by PO are not reflecting in section G.1 of revised PSF version 4. **Hence this part of CAR is Open.** **b)** PO has submitted the supportive photographic evidence for the local stakeholder consultation meeting held. **Hence this part of CAR is Closed.** **3.** The revised PSF version 04 now highlights the stakeholders who raised comments along with their designation and queries. Appendix-6 Appendix 6.- *Summary report of comments received from local stakeholders* has been reviewed by PP. **Hence this part of CAR is Closed.**	
Project Owner's response	**Date:** 08/03/2022
The clarification regarding the public notice has now been incorporated in section G.1 of the Project Submission Form Version 05.	
Documentation provided by Project Owner	
Project Submission Form Version 05.	
GCC Project Verifier assessment	**Date:** 09/03/2022
1. PO has submitted the revised PSF version 5, which has been assessed by verification team. In the revised PSF, section G.1 is now attuned and adequately addresses the information pertaining to Modalities for local stakeholder consultation requirements. **Hence, this part of CAR is Closed.**	

CAR ID	02	**Section no.**	D.2	**Date:** 30/11/2021
Description of CAR				
1. In PSF, under section A.2, *Location of the Project Activity,* In accordance with PS form template, PO to also include the physical address (host country, region/state/province, city/town/community, street name and number) 2. Provide geo-coordinates in an accessible format under section A.2.				
Project Owner's response				**Date:** 30/12/2021
1. The complete physical Address (host country, region/state/province, city/town/community, street name and number) have now been mentioned in Project Submission Form Version 02. 2. Geo-coordinates in an accessible format has now been incorporated in section A.2 of Project Submission Form Version 03.				
Documentation provided by Project Owner				
Project Submission Form Version 03.				
GCC Project Verifier assessment				**Date:** 11/01/2022
1. PO has now incorporated detailed location of the project activity (Unique ID of WTG, host country, region/state/province, city/town/community, geo coordinates) in the revised PSF, version 03. The same has been checked and found inline with the template requirement. **Thus, this part of CAR 2 has been closed.** 2. The geo-coordinates for all WTGs has mentioned in the section A.2 of PSF, version 03 has been checked and found appropriate. **Thus, this part of CAR 2 has been closed.**				

CAR ID	03	Section no.	D.2	Date: 30/11/2021
Description of CAR				
Under section A.5. (Declaration of intended use of carbon credits (ACCs) from the Project Activity) 1. PO to specifically indicate and list the intended use of carbon credits (ACCs) from the Project Activity in PSF. 2. PO to confirm with supportive document that the carbon credits (ACCs) from the Project Activity shall not be double counted.				
Project Owner's response				**Date:** 23/12/2021
1. The information regarding the intended use of ACCs generated from the Project Activity have now been incorporated in project Submission Form Version 03. 2. No double accounting certificate have now been submitted to the GCC verifier regarding No double counting of the ACCs generated from the Project Activity.				
Documentation provided by Project Owner				
1. Project Submission Form Version 03. 2. No double accounting certificate.				
GCC Project Verifier assessment				**Date:** 11/01/2022
1. In the section A.5 of revised PSF, version 03, the information regarding purpose of the ACCs to be supplied has not been defined. **Thus, this part of CAR 3 is kept open.** 2. PO has submitted the declaration to support the purpose of ACCs to be supplied and no double counting resultant ACCs which has been checked and found appropriate. **Thus, this part of CAR 3 has been closed.**				
Project Owner's response				**Date:** 25/01/2022
The information regarding purpose of the ACCs to be supplied has now been clearly mentioned in section A.5 of the Project Submission Form Version 04.				
Documentation provided by Project Owner				
Project Submission Form Version 04.				
GCC Project Verifier assessment				**Date:** 20/02/2022
1. In the revised PSF version 04, under section A.5, the intended use of ACCs generated has been mentioned now. However as per PSF template guidelines, PO to significantly mention **the entity to whom it intends to supply the credits to offset the following GHG emissions**. PO has mentioned the entity name, to which it shall supply ACCs generated over crediting period, as "M/s Sun Photo Voltaic Energy India Private Limited" which is a Project Implementer. PO to clarify and provide adequate information. **Thus, this part of CAR is kept open.**				
Project Owner's response				**Date:** 08/03/2022
Information regarding the "entity to whom it intends to supply the credits to offset the following GHG emissions" has now been incorporated in section A.5 of the Project Submission Form Version 05.				
Documentation provided by Project Owner				
Project Submission Form Version 05.				
GCC Project Verifier assessment				**Date:** 09/03/2022
PO has provided revised PSF version 5 which now significantly highlights under section A.5, the Name of entity and purpose and Quality of generated ACC to be supplied adequately. **Thus, this CAR has been closed.**				

Table 3. FARs from this Project Verification

FAR ID	01	Section no.	D.13, D.14	Date: 20/02/2022
Description of FAR				
PO is requested obtain and submit the Host Country Attestation on Double Counting as and when required by CORSIA or before the issuance of AACs. The verification entity has to assess the compliance during the first and subsequent emission reduction verification assessment.				
Project Owner's response				**Date:** DD/MM/YYYY

Documentation provided by Project Owner	
GCC Project Verifier assessment	**Date:** DD/MM/YYYY

Appendix 5. Environmental Safeguards assessment

Impact of Project Activity on		Information on Impacts, Do-No-Harm Risk Assessment and Establishing Safeguards									Project Owner's Conclusion		GCC Verifier's Conclusion	
		Description of Impact *(both positive and negative)*	**Legal requirement / Limit**	**Do-No-Harm Risk Assessment**			**Risk Mitigation Action Plans**		**Do-No-Harm Residual Risk Assessment**		**Self-Declaration**		**3rd Party Audit**	
				Not Applicable *(No actions required)*	**Harmless** *(No actions required)*	**Harmful** *(Actions required)*	**Operational Controls**	**Program of Risk Management Actions**	**Re-evaluate Risks**	**Monitoring**	**Explanation of Conclusion**	**The Project Activity will not cause any harm**	**Verification Process**	**Will the Project Activity cause any harm?**
Environmental impacts on the identified categories[21] indicated below.	*Indicators for environmental impacts*	*Describe anticipated environmental impacts, both positive and negative from all sources (stationary and mobile), that may result from the Project Activity, within and outside the project boundary, over which the Project Owner(s) has control, and beyond what would reasonably be expected to occur in the absence of the Project Activity.*	*Describe the applicable national regulatory requirements /legal limits related to the identified risks of environmental impacts.*	*If no environmental impacts are anticipated, then the Project Activity is unlikely to cause any harm (is safe) and shall be indicated as **Not Applicable** (No actions required)*	*If environmental impacts are anticipated, but are expected to be in compliance with applicable national regulatory requirements/ below the legal limits, then the Project Activity is unlikely to cause any harm (is safe) and shall be indicated as **Harmless** (No actions required)*	*If environmental impacts are anticipated that will not be in compliance with the applicable national regulatory requirements or are likely to exceed legal limits, then the Project Activity is likely to cause harm (may be un-safe) and shall be indicated as **Harmful** (Actions required).*	*Describe the operational controls and best practices, focusing on how to implement and operate the Project Activity, to reduce the risk of impacts that have been identified as **Harmful**.*	*Describe the Program of Risk Management Actions (refer to Table 3), focusing on additional actions (e.g., installation of pollution control equipment) that will be adopted to reduce the risk of impacts that have been identified as **Harmful**.*	*Re-evaluate risks after Risk Mitigation Action Plans have been developed (refer to previous two columns) for impacts that have been identified as Harmful. Indicate whether the risks have been eliminated or reduced and, where appropriate, indicate them as **Harmless** (No actions required)*	*Describe the monitoring approach and the parameters to be monitored for each impact that has been identified as Harmful and described in the PSF (refer to Table 3).*	*Describe how the Project Owner has concluded that the Project Activity is likely to achieve the identified Risk Mitigation Action Plan targets for managing risks to levels that are unlikely to cause any harm.*	*Confirm that the Project Activity risks of negative environmental impacts are expected to be managed to levels that are unlikely to cause any harm (Mark +1 for **Yes** or and -1 for **No**)*	Describe how the GCC Verifier has assessed that the Project Activity has adopted Risk Mitigation Action Plans to mitigate the risks of negative environmental impacts to levels that are unlikely to cause any harm.	Confirm whether the Project Activity is expected to manage risks of negative environmental impacts to levels that are unlikely to cause any harm (Mark +1 for Yes or and -1 for No)
Environmental Safeguards														
Environment - *Air*	*SO_x emissions*	The wind power project does not cause any	The Air (Prevention & Control of	Not Applicable as	Not Applicable	Not Applicable. No	Not Applicable	Not Applicable	No Action Required	Not Applicable	With reference to the CPCB modified direction No.	NA	The project involves	As the project is not

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

		SOx emissions in the project scenario. However, the in the baseline scenario (grid) some of the fossil fuel power plants may have emitted SOx emissions, on which data is not available and can't be quantified.	Pollution) Act 1981stipulates thresholds for both ambient air quality as well as stack emissions..	no emissions occur in the project scenario and therefore is not expected to or does not cause any harm.	.No Action Required	action required					B29012/ESS(CPA)/2015-16; dated March 07, 2016 (Appendix A) wind power project falls in White category and it is mentioned in the notification that there shall be no necessity of obtaining the Consent to Operate'' for White category of industries. However, the in the baseline scenario (grid) some of the fossil fuel power plants may have emitted SOx emissions, on which data is not available and can't be quantified and therefore the emission reductions cannot be quantified and therefore this parameter will not be scored.		generation of renewable energy from wind technology, which does not impact the air quality and the same has been confirmed by the verification team during site visit.	contributing to environmental pollution, no impact of the project on the air quality is foreseen.
	NO_x emissions	Not Applicable	The Air (Prevention & Control of Pollution) Act 1981 .	Not Applicable	No Action Required	No action required	Not Applicable	Not Applicable	No Action Required	Not Applicable	With reference to the CPCB modified direction No. B29012/ESS(CPA)/2015-16; dated March 07, 2016 (Appendix A) wind power project falls in White category and it is mentioned in the notification that there shall be no necessity of obtaining the Consent to Operate'' for White category of industries However, the in the baseline scenario (grid) some of the fossil fuel power plants may have emitted NOx emissions, on which data is not available	NA	The project involves generation of renewable energy from wind technology, which does not impact the air quality and the same has been confirmed by the verification team during site visit.	As the project is not contributing to environmental pollution, no impact of the project on the air quality is foreseen.

											and can't be quantified and therefore the emission reductions cannot be quantified and therefore this parameter will not be scored.			
	CO_2 emissions	In absence of the project activity the stated amount of generated electricity would be generated by the operation of grid - connected power plants. The caused CO2 emissions by the grid - connected power plants is expressed as grid emission factor, i.e. t CO2/MWh generated grid electricity, due to fossil fuel based grid power plants. Therefore the non - fossil fuel, zero emission - generated electricity by the project activity will substitute the grid electricity and related CO2 emissions, i.e. CO2 emission reduction = generated	The Air (Prevention & Control of Pollution) Act 1981stipulates thresholds for both ambient air quality as well as stack emissions. .	Not Applicable as no emissions occur in the project scenario and therefore is not expected to or does not cause any harm.	Not Applicable. No Action Required	Not Applicable. No action required	Not Applicable	Not Applicable	No Action Required	The generated electricity the project activity will be continuously measured and the related CO2 emission reduction will be calculated according to the applied methodology ACM0002 (version 20)	With reference to the CPCB modified direction No. B29012/ESS(CPA)/2015-16; dated March 07, 2016 (Appendix A) wind power project falls in White category and it is mentioned in the notification that there shall be no necessity of obtaining the Consent to Operate'' for White category of industries. However, in the baseline scenario (grid) some of the fossil fuel power plants may have emitted CO2 emissions, which has been calculated by the combined margin emission factor as mentioned in the PSF. Therefore, emission reductions are expected to be reduced which will be regularly monitored and verified ex-post and therefore is eligible to be scored.	+1	The purpose of project activity is to generate clean form of electricity through renewable wind energy source. The project "Wind Power Project by M/s Sun Photo Voltaic Energy India Private Limited" is a grid-connected 78MW wind power plant consisting of 26 WTG's for the supply of generated electricity to the	The project supplies renewable electricity to the Indian grid as verified through the power purchase agreement. Hence, the project not going to cause any harmful impact due to its operation.

		electricity by the project activity x grid emission factor											fossil-fuel intensive national electricity grid of India.	
	CO emissions	Not Applicable	The Air (Prevention & Control of Pollution) Act 1981 .	Not Applicable	No Action Required	No action required	Not Applicable	Not Applicable	No Action Required	Not Applicable	With reference to the CPCB modified direction No. B29012/ESS(CPA) /2015-16; dated March 07, 2016 (Appendix A) wind power project falls in White category and it is mentioned in the notification that there shall be no necessity of obtaining the Consent to Operate'' for White category of industries However, the in the baseline scenario (grid) some of the fossil fuel power plants may have emitted CO emissions, on which data is not available and can't be quantified and therefore the emission reductions cannot be quantified and therefore this parameter will not be scored.	NA	The project involves generation of renewable energy from wind technology, which does not include CO in air quality and the same has been confirmed by the verification team during site visit.	As the project is not contributing to environmental pollution through CO emission, no impact of the project is foreseen
	Suspended particulate matter (SPM) emissions	Not Applicable	The Air (Prevention & Control of Pollution) Act 1981 .	Not Applicable	No Action Required	No action required	Not Applicable	Not Applicable	No Action Required	Not Applicable	With reference to the CPCB modified direction No. B29012/ESS(CPA) /2015-16; dated March 07, 2016 (Appendix A) wind power project falls in White category and it is mentioned in the notification that there shall be no necessity of	NA	The project involves generation of renewable energy from Wind technology, which does not contribute	As the project is not contributing to SPM emissions, no impact of the project on the air

											obtaining the Consent to Operate'' for White category of industries However, the in the baseline scenario (grid) some of the fossil fuel power plants may have emitted SPM emissions, on which data is not available and can't be quantified and therefore the emission reductions cannot be quantified and therefore this parameter will not be scored.		to emissions of SPM and the same has been confirmed by the verification team during site visit.	quality is foreseen.
	Fly ash emissions	Not Applicable	The Air (Prevention & Control of Pollution) Act 1981 .	Not Applicable	No Action Required	No action required	Not Applicable	Not Applicable	No Action Required	Not Applicable	With reference to the CPCB modified direction No. B29012/ESS(CPA)/2015-16; dated March 07, 2016 (Appendix A) wind power project falls in White category and it is mentioned in the notification that there shall be no necessity of obtaining the Consent to Operate'' for White category of industries However, the in the baseline scenario (grid) some of the fossil fuel power plants may have emitted fly ash emissions, on which data is not available and can't be quantified and therefore the emission reductions cannot be quantified and therefore this parameter will not be scored.	NA	The project involves generation of renewable energy from wind technology, which does not contribute to emissions of fly ash and the same has been confirmed by the verification team during site visit.	As the project is not contributing to Fly ash emissions, no impact of the project on the air quality is foreseen.

	Non-Methane Volatile Organic Compounds (NMVOCs)	Not Applicable	The Air (Prevention & Control of Pollution) Act 1981 .	Not Applicable	No Action Required	No action required	Not Applicable	Not Applicable	No Action Required	Not Applicable	With reference to the CPCB modified direction No. B29012/ESS(CPA) /2015-16; dated March 07, 2016 (Appendix A) wind power project falls in White category and it is mentioned in the notification that there shall be no necessity of obtaining the Con sent to Operate'' for White category of industries However, the in the baseline scenario (grid) some of the fossil fuel power plants may have emitted NM/VOCs emissions, on which data is not available and can't be quantified and therefore the emission reductions cannot be quantified and therefore this parameter will not be scored.	NA	The project involves generation of renewable energy from wind technology, which does not contribute to emissions of *NMVOCs* and the same has been confirmed by the verification team during site visit.	As the project is not contributing to *NMVOCs* emissions, no impact of the project on the air quality is foreseen.
	Odor emissions	Not Applicable	The Air (Prevention & Control of Pollution) Act 1981 .	Not Applicable	No Action Required	No action required	Not Applicable	Not Applicable	No Action Required	Not Applicable	With reference to the CPCB modified direction No. B29012/ESS(CPA) /2015-16; dated March 07, 2016 (Appendix A) wind power project falls in White category and it is mentioned in the notification that there shall be no necessity of obtaining the Consent to Operate'' for White category of industries However, the in the baseline scenario (grid) some of the fossil fuel power	NA	The project involves generation of renewable energy from wind technology, which does not contribute to any odor at the site and the same has been confirmed by the verification team	As the project is not contributing to *odor* emissions, no impact of the project on the air quality is foreseen. .

											plants may have emitted Odor emissions, on which data is not available and can't be quantified and therefore the emission reductions cannot be quantified and therefore this parameter will not be scored.		during site visit.	
	Noise Pollution	Wind turbines produce noise when operating. The noise is generated primarily from mechanical and aerodynamic sources. Mechanical noise may be generated by machinery in the nacelle. Aerodynamic noise emanates from the movements of air around the turbine blades and tower. The types of aerodynamic noise may include low frequency, impulsive low frequency, tonal and continuous broadband. In addition, the amount of noise may rise with increasing rotation speed of the	Noise (Regulation and Control) Rules 2000 amended in 2010)	Not Applicable	No Action Required	No action required	Not Applicable	Not Applicable	No Action Required	Not Applicable	There has been no noise pollution generated by the project activity. There are no residential or commercial areas nearby the project location which can be justified by the project geo-coordinates and hence there is no noise pollution outside the project boundary. The noise pollution related to the wind power plant complies with the Noise (Regulation and Control) Rules 2000 amended in 2010). Due to the technical specification of the wind turbine and the distance between two wind farms maintained at site, it is expected that noise will be significantly low from the project activity.	NA	The project involves generation of renewable energy from wind technology, through the interview of local stakeholders during the on site visit, it was confirmed that there is no noise pollution through the operation of the project	As the project is not contributing to noise pollution. No impact is foreseen.

		turbine blade,												
	Shadow Flicker	Shadow flicker occurs when the sun passes behind the wind turbine and casts a shadow. As the rotor blades rotate, shadows pass over the same point causing an effect termed shadow flicker. Shadow flicker may become a problem when potentially sensitive receptors (e.g., residential properties, workplaces, learning and/or health care spaces/facilities) are located nearby, or have a specific orientation to the wind energy facility	No Indian legislation exists. As guidance the Environmental, Health and Safety Guidelines for Wind Energy issued by the IFC (international finance corporation)	NA	NA	NA	NA	NA	NA	NA	Proposed wind turbines are coated with non-reflective paint, which will avoid reflection of light from towers. Similar to shadow flicker, blade or tower glint occurs when the sun strikes a rotor blade or the tower at a particular orientation. This can impact the community, as the reflection of sunlight off the rotor blade may be angled toward nearby residences. Blade glint is a temporary phenomenon for new turbines only, and typically disappears when blades get soiled after a few months of operation. Since the settlements are more than 500 m away from the project site this problem is not anticipated in the operational stage of the project. Also, WTGs considered in this project are painted with non-reflective coatings; reflection from tower is not anticipated. Hence there is no impact of the	NA	The project involves generation of renewable energy from wind technology, which does not include any kind of shadow flicker and the same has been confirmed by the verification team during	As the project is not contributing to shadow flickering. No impact is foreseen

											shadow flicker on the nearby areas.			
	Add more rows if required													
Environment - *Land*	*Solid waste Pollution from Plastics*	Not Applicable	Plastic Waste (Management and Handling) Rules, 2016	Not Applicable	No Action Required	No action required	Not Applicable	Not Applicable	No Action Required	Not Applicable	As this is the wind power project, No significant plastic waste is expected from the project activity during operational phase Hence,, this parameter will not be scored.	NA	The project involves generation of renewable enrgy from wind technology, through the interview of local stakeholders during the on site visit, it was confirmed that there is no plastic pollution from the operation of the project. team during	As the project is not contributing to solid waste pollution from plastic, hence no harm to the land by project has been identified.
	Solid waste Pollution from Hazardous wastes	Not applicable	Hazardous and Other Wastes (Management and Transboundary Movement) Amendment Rules, 2016	Not Applicable	No Action Required	No action required	Not Applicable	Not Applicable	The life time of the project activity is 25 years. Records related to oil discarded by the equipment will be maintained by the Organization	Records of proper disposal of the discarded equipment or waste oil t by the thirty party government authorized recycler will be maintained by the project owner	As per MoEFCC notification dated 01.03.2019 (G.S.R. 178(E)) the Occupier (developer) is not required to obtain authorization under Hazardous and Other Wastes (Management and Transboundary Movement) Amendment, Rules, 2019 if they are exempted from obtaining consent under Water (Prevention and Control of	+1	The project involves generation of renewable energy from wind technology, through the interview of local stakeholders during the on site visit, it was confirmed that there	As the project is not contributing to solid waste pollution. Therefore no impact forseen.

											Pollution) Act, 1974 and Air (Prevention and Control of Pollution) Act, 1981. However, M/s Sun Photo Voltaic Energy India Private Limited management should ensure proper disposal of Hazardous Waste (DG oil, if DG is installed) through actual user, waste collector or operator of the disposal facility, in accordance with the Central Pollution Control Board guidelines. Moreover, though not covered under the rule, the broken wind turbines are recommended to be sent back to the manufacture or an authorized recycler		is no any type of Solid waste pollution content from the operation of the project. team during	
	Solid waste Pollution from Bio-medical wastes	Not Applicable	Bio-medical Waste Management Rules, 2016	Not Applicable	No Action Required	No action required	Not Applicable	Not Applicable	No Action Required	Not Applicable	No bio-medical waste will be generated from the project activity. Hence,, this parameter will not be scored.	NA	During the onsite visit, verification bteam confirmed that there is no biomedical waste generated on site.	Project is not likely to cause any harm to the land.
	Solid waste Pollution from E-wastes	Not Applicable	E-waste (Management and Handling) Rules	Not Applicable	-	-	Records all electrical & electronics waste of projects sites and	M/s Sun Photo Voltaic Energy India Private Limited management is	Not Applicable	Not Applicable	M/s Sun Photo Voltaic Energy India Private Limited management is responsible to maintain records and filling of returns as per applicable	NA	During the onsite visit, verification team confirmed that there is no any kind of E	project is not contributing to any E waste pollution, Therefore no impact of the

						filling of return	responsible to maintain records and filling of returns as per applicable law			law Since this is the wind power project, there is no E-waste generated from the project activity. Hence,, this parameter will not be scored.		waste generated on site. If generated in future, PO shall handle the same wir E-waste (Management and Handling Rules)	project on the air quality is foreseen.
	Solid waste Pollution from Batteries	No batteries are involved in the project activity	Batteries (Management and Handling) Rules	Not Applicable	-	-	Records all electrical & electronics waste of projects sites and filling of return	M/s Sun Photo Voltaic Energy India Private Limited management is responsible to maintain records and filling of returns as per applicable law	Not Applicable	Not Applicable	M/s Sun Photo Voltaic Energy India Private Limited management is responsible to maintain records and filling of returns as per applicable law and have no significant impact. Hence, this parameter will not be scored.	NA	It has been confirmed on site that the project has not deployed any batteries. Hence, solid waste pollution from batteries is not applicable for the project.	Project is not likely to cause any harm to the land.
	Solid waste Pollution from end of life products/ equipment	Not Applicable	Solid Waste Management Rules, 2016	Not Applicable	-	-	Sold waste from the project activity must be disposed as applicable law	M/s Sun Photo Voltaic Energy India Private Limited management is responsible to maintain records and dispose all products after ending lifecycle as per	The life time of the project activity is 25 years. Records related to end of the life projects will be maintained by the Organization.	Records of proper disposal of the discarded equipment by the thirty-party government authorized recycler will be maintained by the project owner	M/s Sun Photo Voltaic Energy India Private Limited management is responsible to maintain records and dispose all products after ending lifecycle as per applicable law	+1	It has been confirmed on site that the project activity deployed WTG's. After the technology expired, it will be handled by applicable law in host country	project is not contributing to any solid waste pollution, no impact of the project on the land quality is foreseen

							applicable law						
	Soil Pollution from Chemicals (including Pesticides, heavy metals, lead, mercury)	Not Applicable	In India, there are no comprehensive soil quality regulations and standards to ascertain the seriousness of contamination	Not Applicable	-	-	Not Applicable	Not Applicable	No Action Required	Not Applicable	No soil pollution from chemicals during operation phase of the project activity However, the in the baseline scenario (grid) some of the fossil fuel power plants may have emitted soil emissions, on which data is not available and can't be quantified and therefore the emission reductions cannot be quantified and therefore this parameter will not be scored.	NA	The project activity includes energy generation from renewable source (i.e wind) and therefore does not include chemicals. Further,	The project has measures in place for disposal of WTG's and hence no harm to the land has been identified.
	Soil erosion	Not Applicable	In India, there are no comprehensive soil quality regulations and standards to ascertain the seriousness of contamination	Not Applicable	No Action Required	-	-	Not Applicable	No Action Required	Not Applicable	There is no chance of soil erosion during operation phase of the project activity However, the in the baseline scenario (grid) some of the fossil fuel power plants may have emitted soil erosion emissions, on which data is not available and can't be quantified and therefore the emission reductions cannot be quantified and therefore this parameter will not be scored.	NA	The project activity involves generation of energy through renewable source and does not involve any soil erosion. The same has been checked during the onsite inspection	The project has measures in place for disposal of Wind Turbine's (WTG's) and hence no harm to the land has been identified
	Others	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA		
	Add more rows if required													

Environment - *Water*	*Reliability/ accessibility of water supply*	Not Applicable	The Water (Prevention & Control of Pollution) Act 1974	Not Applicable	Not Applicable	-	-	Not Applicable	No Action Required	Not Applicable	Supply water from local body will be used and necessary approval to be obtained. However, the in the baseline scenario (grid) some of the fossil fuel power plants may have emitted accessibility of water emissions, on which data is not available and can't be quantified and therefore the emission reductions cannot be quantified and therefore this parameter will not be scored.	NA	The project activity involves generation of energy through renewable source and does not involve any soil erosion. The same has been checked during the onsite inspection.	project is not contributing to water pollution, no impact of the project on the water quality is foreseen
	Water Consumption from ground and other sources	Not Applicable	Permission for abstraction of Ground water under Environmental (Protection) Act 1986	Not Applicable	No Action Required	No action required	Not Applicable	Not Applicable	No Action Required	Not Applicable	No ground water will be consumed in all sites of the project activity & necessary permission to be obtained from concerned local authority in case use ground water in future. However, the in the baseline scenario (grid) some of the fossil fuel power plants may have emitted water consumption emissions, on which data is not available and can't be quantified and therefore the emission reductions cannot be quantified and therefore this parameter will not be scored.	NA	The project activity involves generation of energy through renewable source and does not involve any ground water utilization. The same has been checked during the onsite inspection	project is not utilizing ground water for consumtion and hence no impact of the project on the ground water quality is foreseen
	Generation of wastewater	Negative	The Water (Prevention & Control of Pollution) Act 1974	Not Applicable	No Action Required	No action required	Not Applicable	Not Applicable	No Action Required	Not Applicable	This is the wind power project. Hence there is no significant negative effect as provisions of septic tank and	NA	Project activity is the generation of clean energy	Verification team confirms that the project is not likely

											soak pits will be provided onsite for treatment and disposal of sewage, thereby minimizing the impacts of wastewater discharge. Planning of toilets, soak pits and septic tanks, waste collection areas should be away from natural drainage channels However, the in the baseline scenario (grid) some of the fossil fuel power plants may have generation of waste water on which data is not available and can't be quantified and therefore the emission reductions cannot be quantified and therefore this parameter will not be scored.		through wind technology which does not involve significant water use except for the purpose of sanitation	to impact the water consumption from ground and other sources.
	Wastewater discharge without/with insufficient treatment	Not Applicable	The Water (Prevention & Control of Pollution) Act 1974	Not Applicable	No Action Required	No action required	Not Applicable	Not Applicable	No Action Required	Not Applicable	This is the wind power project. Hence, There is no significant negative effect as provisions of septic tank and soak pits will be provided onsite for treatment and disposal of sewage, thereby minimizing the impacts of wastewater discharge. Planning of toilets, soak pits and septic tanks, waste collection areas should be away from natural drainage channels However, the in the baseline scenario (grid) some of the fossil fuel power	NA	Project activity is the generation of clean energy through wind technology which does not involve significant water use except for the purpose of sanitation. There is no additional waste water dischareg e through	Verification team confirms that the project is not going to generate wastewater

											plants may have generation of waste water or its treatment on which data is not available and can't be quantified and therefore the emission reductions cannot be quantified and therefore this parameter will not be scored.		the operation of project as confirmed through the site inspection.	
	Pollution of Surface, Ground and/or Bodies of water	Not Applicable	The Water (Prevention & Control of Pollution) Act 1974	Not Applicable	No Action Required	No action required	Not Applicable	Not Applicable	No Action Required	Not Applicable	This is the wind power project. Hence, There is no significant effect as provisions of septic tank and soak pits will be provided onsite for treatment and disposal of sewage, thereby minimizing the impacts of wastewater discharge. Planning of toilets, soak pits and septic tanks, waste collection areas should be away from natural drainage channels However, the in the baseline scenario (grid) some of the fossil fuel power plants may have from surface water on which data is not available and can't be quantified and therefore the emission reductions cannot be quantified and therefore this parameter will not be scored.	NA	Project activity is the generation of clean energy through wind technology which does not involve significant water use except for the purpose of sanitation. There is no additional waste water discharge through the operation of project as confirmed through the site inspection.	Verification team confirms that the project is not going to discharge wastewater through its operations.
	Others	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA		
	Add more rows if required													

Environment – *Natural Resources*	*Conserving mineral resources*	Not Applicable	In India, there are no conserving mineral resources regulations and standards to ascertain	Not Applicable	No Action Required	No action required	Not Applicable	Not Applicable	No Action Required	Not Applicable	This is wind project activity and it is not using any natural minerals. therefore this parameter will not be scored.	NA	The project is a grid connected wind power project and no negative impacts has been identified as the project does not impact natural resources. The same has been checked during the site inspection.	Verification team confirms that the project will not impact the natural resources
	Protecting/ enhancing plant life	Not Applicable	In India, there are no comprehensive regulations and standards to ascertain for protecting plant life	Not Applicable	No Action Required	No action required	Not Applicable	Not Applicable	No Action Required	Not Applicable	The project activity has been implemented in barrel land and no trees have been removed from the site due to project activity. therefore this parameter will not be scored.	NA	The project is a grid connected wind power project and no negative impacts has been identified as the project does not impact natural resources. The same has been checked during the site inspection. team during	Verification team confirms that the project will not impact the natural resources.
	Protecting/ enhancing species diversity	There may be harmful effects on birds and bats due to the project activity	In India, there are no comprehensive regulations and standards to ascertain for protecting plant life	Not Applicable	Harmless	No action required	Not Applicable	Not Applicable	No Action Required	Not Applicable	There are no wildlife sanctuaries, bird sanctuaries or migratory paths within the 10 km radius of the Study area Wind turbine blade and towers visible to birds as blade tips and tower is painted with orange or red colour as per international		Project activity is the generation of clean energy through wind technology, It does not contribute to enhancement of plant life.	Verification team confirms that this section is not applicable to the project.

											standard measure to isolate from the sky and mitigates risk of bird collisions. wind turbine blades shall rotate between 12 to 18 RPM as per SOP .The slow rotating blades are made more visible to the birds Installed spike guards on poles/channels to avoid any bird sitting on them and reduce the chances of electrical shocks Covered the jumpers on the electric poles by HDPE pipes to insulate jumpers which would prevent electrocution of birds. Hence it is expected that no significant impact bird and bat species habitat the project activity is unlikely to cause any harm. . therefore, this parameter will not be scored			
	Protecting/ enhancing forests	Not Applicable	The Forest (Conservation) Act 1980 & 1981	Not Applicable	No Action Required	No action required	Not Applicable	Not Applicable	No Action Required	Not Applicable	No forest land has been used for the project activity.	NA	Project activity is the generation of clean energy through wind	Verification team confirms that this section is not applicable to the project

													technology.	
	Protecting/ enhancing other depletable natural resources	Not Applicable	National Forest Policy (Revised) 1988	Not Applicable	No Action Required	No action required	Not Applicable	Not Applicable	No Action Required	Not Applicable	The project activity has been implemented in barrel land and no trees have been removed from the site due to project activity or no other natural resource has been used to operate project activity therefore this parameter will not be scored.	NA	Project activity is the generation of clean energy through wind technology.	Verification team confirms that this section is not applicable to the project
	Conserving energy	Not Applicable	Energy Conservation Act 2001	Not Applicable	No Action Required	No action required	Not Applicable	Not Applicable	No Action Required	Not Applicable	All efficient products & instruments has been used in the project activity, hence no significant impact due to this. therefore this parameter will not be scored.	NA	The project supplies clean energy to the grid as confirmed through the power purchase agreement.	Verification team confirms that the project is a renewable energy generation project and does not conserve energy.
	Replacing fossil fuels with renewable sources of energy	Not Applicable	Energy Conservation Act 2001	Not Applicable	No Action Required	No action required	Not Applicable	Not Applicable	No Action Required	Not Applicable	No impact as project activity is not replacing fossil fuels with renewable resources	NA		
	Replacing ODS with non-ODS refrigerants	Not Applicable	In India, there are no comprehensive regulations and standards to ODS & non ODS	Not Applicable	No Action Required	No action required	Not Applicable	Not Applicable	No Action Required	Not Applicable	No impact Therefore this parameter will not be scored.	NA		

	Others													
	Add more rows if required													
Note: If the score is: (a) zero or greater, the overall impact is neutral or Negative and there is no net harm; and (b) less than zero, the overall impact is negative and there is net harm to Environment. Score is obtained after adding the individual scores in each of the rows in the last column of the above table.														
Net Score:		**+3**												
Project Owner's Conclusion in PSF:		The Project Owner confirms that the Project Activity will not cause any net harm to the environment.												

Appendix 6. Social Safeguards assessment

Impact of Project Activity on		Information on Impacts, Do-No-Harm Risk Assessment and Establishing Safeguards									Project Owner's Conclusion	
		Description of Impact (*both Negative and negative)*	Legal requirement /Limit	Do-No-Harm Risk Assessment			Risk Mitigation Action Plans		Do-No-Harm Residual Risk Assessment		Self-Declaration	
				Not Applicable *(No actions required)*	Harmless *(No actions required)*	Harmful *(Actions required)*	Operational Controls	Program of Risk Management Actions	Re-evaluate Risks	Monitoring	Explanation of Conclusion	The Project Activity will not cause any harm
Social impacts on the identified categories[22] indicated below.	*Indicators for social impacts*	*Describe the impacts on society and stakeholders, both Negative and negative, that may result from constructing and operating of the Project Activity.*	*Describe the applicable national regulatory requirements / legal limits related to the identified risks of social impacts.*	*If no social impacts are anticipated, then the Project Activity is unlikely to cause any harm (is safe) and shall be indicated as Not Applicable (No actions required)*	*If social impacts are anticipated, but are expected to be in compliance with applicable national regulatory requirements/ legal limits, then it the Project Activity is unlikely to cause any harm (is safe) and shall be indicated as Harmless (No actions required)*	*If social impacts are anticipated that will not be in compliance with the applicable national regulatory requirements/ legal limits, then the Project Activity is likely to cause harm (may be unsafe) and shall be indicated as Harmful (Actions*	*Describe the operational controls and best practices, focusing on how to implement and operate the Project Activity, to reduce the risk of impacts that have been identified as Harmful.*	*Describe the Program of Risk Management Actions (refer to Table 3), focusing on additional actions (e.g., construction of crèche for workers) that will be adopted to reduce the risk of impacts that have been identified as Harmful.*	*Re-evaluate risks after Risk Mitigation Actions plans have been developed (refer to previous two columns) for impacts that have been identified as Harmful. Indicate whether the risks have been eliminated or reduced and, where*	*Describe the monitoring approach and the parameters to be monitored for each impact that has been identified as Harmful and to be described in the PSF (refer to Table 3).*	*Describe how the Project Owner has concluded that the Project Activity is likely to achieve the identified Risk Mitigation Action Plan targets for managing risks to levels that are unlikely to cause any harm.*	*Confirm that the Project Activity risks of negative social impacts are expected to be managed to levels that are unlikely to cause any harm (Mark +1 for Yes or and -1 for No)*

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

						required).			*appropriate, indicate them as Harmless (No actions required)*			
Social Safeguards												
Social - *Jobs*	*Long-term jobs (> 1 year) created/ lost*	The project activity leads to the employment generation	Not Applicable	Not Applicable	Not Applicable	Not Applicable	There are no harmful impacts of the project activity as it leads to the employment generation.	There have been no additional actions that have been identified as harmful.	There have been no additional actions that have been identified as harmful and hence this section is not applicable.	There are no impacts that have been identified as harmful.	No risks have been identified and hence no risk mitigation action is required	+1
	New short-term jobs (< 1 year) created/ lost	The project activity has leads to the employment generation	Not Applicable	Not Applicable	Not Applicable	Not Applicable	There are no harmful impacts of the project activity as it leads to the employment generation.	There have been no additional actions that have been identified as harmful.	There have been no additional actions that have been identified as harmful and hence this section is not applicable.	There are no impacts that have been identified as harmful.	No risks have been identified and hence no risk mitigation action is required	+1
	Sources of income generation increased / reduced	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Social - *Health & Safety*	*Disease prevention*	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
	Reducing / increasing accidents	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
	Reducing / increasing crime	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable

	Reducing / increasing food wastage	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
	Reducing / increasing indoor air pollution	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
	Efficiency of health services	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
	Sanitation and waste management	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
	Other health and safety issues	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
	Add more rows if required											
Social - *Education*	*Job related training imparted or not*	Trainings have been provided to the employes	The created permanent jobs will receive specific job training by the project owner as per CSR policy of Project implementer	Not Applicable	Not Applicable	Not Applicable	There are no harmful impacts of the project activity as it leads to the employment generation and training.	There have been no additional actions that have been identified as harmful.	Not Applicable	Training records/evidence by the project owner	M/s Sun Photo Voltaic Energy India Private Limited should take initiative Promotion of education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects	+1
	Educational services improved or not	Trainings have been provided to the employees. Also CSR activities have	The created permanent jobs will receive specific job training by	Not Applicable	Not Applicable	Not Applicable	There are no harmful impacts of the project activity as it leads to the	There have been no additional actions that have been identified as	Not Applicable	Training records/evidence by the project owner	M/s Sun Photo Voltaic Energy India Private Limited should take initiative Promotion of	+1

		been conducted for the improvement of the educational services.	the project owner as per CSR policy of M/s Sun Photo Voltaic Energy India Private Limited. The CSR activities regarding the improvement of the educational services have been conducted.				improvement of the educational services. The CSR activities regarding the improvement of the educational services have been conducted.	harmful.			education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects	
	Project-related knowledge dissemination effective or not	Negative	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
	Other educational issues	Negative	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
	Add more rows if required											
Social - *Welfare*	*Improving/ deteriorating working conditions*	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
	Community and rural welfare	The organization is involved in the food kit distribution, school repairing and smart class implementation in the rural areas.	As per the CSR policy of M/s Sun Photo Voltaic Energy India Private Limited, “the Company shall give preference to the local areas and the periphery around which it is operating.	Not Applicable	Not Applicable	Not Applicable	There are no harmful impacts of the project activity as it leads to the CSR Benefits.	There have been no additional actions that have been identified as harmful.	Not Applicable	CSR Activity records/evidence by the project owner	M/s Sun Photo Voltaic Energy India Private Limited should take initiative Promotion of school repairing, smart class implementation and livelihood enhancement projects	+1

			The Company may also choose to undertake CSR activities and programmes at other places in India."									
	Poverty alleviation (more people above poverty level)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
	Improving / deteriorating wealth distribution/ generation of income and assets	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
	Increased or / deteriorating municipal revenues	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
	Women's empowerment	Equal pay and opportunities for the female employees.	Not Applicable	Not Applicable	Not Applicable	Not Applicable	There are no harmful impacts of the project activity as it leads to the women empowerment..	There have been no additional actions that have been identified as harmful.	Not Applicable	Salary slips and declaration regarding the equal pay provided by the Project	No risks have been identified and hence no risk mitigation action is required	+1
	Reduced / increased traffic congestion	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
	Other social welfare issues	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	Add more rows if required											

Note: If the score is: (a) zero or greater, the overall impact is neutral or Negative and there is no net harm; and (b) less than zero, the overall impact is negative and there is net harm to society. Score is obtained after adding the individual scores in each of the rows in the last column of the above table.

Net Score:	+6

Project Owner's Conclusion in PSF:	The Project Owner confirms that the Project Activity will not cause any net harm to society.

Appendix 7. United Nations Sustainable Development Goals assessment

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

			Case-study from Coca-Cola and other organizations to develop organization-wide SDGs (page 114): https://pub.iges.or.jp/pub/realising-transformative-potential-sdgs	*the Project Activity is expected to achieve the project-level SDG target(s). Refer to the previous column for guidance*		*nal to what would have occurred in the absence of the Project Activity*					
Goal 1: End poverty in all its forms everywhere	End poverty in all its forms everywhere	Yes See also: Voluntary national review of the republic of India on the implementation of the 2030 agenda for sustainable development https://sustainab	Unskilled employment for below poverty line (BPL) category people	At least 5 including all sites The project level targets for Goal 1 will be monitored throughout the crediting period.	No of Unskilled employment for below poverty line (BPL) employees at site	Providing employment to BPL person helps to reduce poverty	BPL or Ration card issued by the state govt. Employee logbook or register at site. Goal 1 will be monitored by the employment records.	PO shall ensure the first preference to be given to BPL person for unskilled work as per their CSR policy. Number of unskilled emplo	Yes	As verified during the site visit, the project has created new job opportunities (8-Permanent and minimum 10 on contract basis) during the construction and operation phase. The employment records, salary slips were checked during site visit and the	Yes

		ledevelopment.un.org/content/documents/26279VNR_2020_India_Report.pdf						yment for below poverty line (BPL) employed directly due to the project activity		records will be maintained for verification by the Project Owner.	
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	**Achieve gender equality and empower all women and girls by 2030**	Yes See also: Voluntary national review of the republic of India on the implementation of the 2030 agenda for sustainable development https://sustainabledevelopment.un.org/content/documents/26279VNR_2020_India_Report.pdf	Equal pay for work of equal value" for both men and women as per CSR policy and shall hired at least 1 women employee at site	No discrimination against women. The project level targets for Goal 5 will be monitored throughout the crediting period.	No of women employees at site	Contribute to achieve equal rights for men & women	Employment register, complain register & pay slip. Goal 5 will be monitored by the pay slips to ensure the equal pay.	Number of women employed directly due to the project activity As per company policy of M/s Sun Photo Voltaic Energy India Private Limited, men & women have equal rights and no discrimination will be tolerated against	Yes	PO has decided to provide direct / non direct employment to the women in the Project Activity. During site visit, no woman employee was observed at the Project Activity location. However, PO has assured that women will be employed and the records will be monitored and available for verification	Yes

								women.			
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	SDG target 7.2 "By 2030, Increase substantially the share of renewable energy in the global energy mix" Indicator 7.2.1 Renewable energy share in the total final energy consumption	Yes See also: Voluntary national review of the republic of India on the implementation of the 2030 agenda for sustainable development https://sustainabledevelopment.un.org/content/documents/26279VNR_2020_India	The project activity provides 78 MW installed capacity of renewable energy and will deliver up to 238,464 MWh/y (ex-ante estimation) zero emission electricity annually.	From the start of operation onwards the project activity will deliver renewable energy to the grid to increase the share of renewable energy in the national grid.	The net generated renewable electricity, which will be delivered to the grid over a period y will be used as project level indicator.	The wind power plant contributes directly to achieve the SDG target, because the project activity delivers renewable energy, which would otherwise generate by fossil fuel dominated grid connect power plants.	The net electricity supplied to the grid by the project activity is continuously monitored through energy m-eter (main and check meter) installed at the sub-station. The meters remain under the custody of state utility.	Project owner operates the plant since 01/03/2017 and complies with targeted SDGs so far.	Yes	The project activity is installation of a 78 MW Wind power plant in Kannamadi district, Karnataka, India and the same has been confirmed from the power purchase agreement and commissioning certificate.	Yes

		Report .pdf		The project level targets for Goal 7 will be monitored throughout the crediting period.							
Goal 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	SDG Target 8.2 "Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high value added and labour intensive sectors". Indicator 8.2.1: Annual growth rate of real GDP	Yes, Same as described under goal 7.	The project activity will create at least 2 permanent jobs in the renewable power sector.	The vacancies of the jobs due to the project will be occupied one year after the operation start of the project activity. The project level targets for Goal 8 will be monitored throug	The number of permanent created jobs, will be used as project-level indicator	The wind power plant contributes directly to achieve the SDG target, because the project activity The project activity creates jobs in the renewable energy sector, which diversify and upgrades	The total number of persons working in the plant would be calculated based on the daily log available at site. The monitoring of the men and women employed, BPL people and the people with disabilities will be monitored by the employment letters, salary slips and the attendance register.	Number of people employed directly due to the project activity	Yes	The project contributes to the goal through the employment opportunities generated during the construction and operation.	Yes

	per employee			hout the crediti ng period .		the commo nly used technol ogy in the energy sector of India					
Goal 9. Build resilient infrastructur e, promote inclusive and sustainable industrializa tion and foster innovation	-	-	-	-	-	-	-	-	-	-	-
Goal 10. Reduce inequality within and among countries	-	-	-	-	-	-	-	-	-	-	-
Goal 11. Make cities and human settlements inclusive, safe, resilient and sustainable	-	-	-	-	-	-	-	-	-	-	-
Goal 12. Ensure sustainable consumptio n and production patterns	-	-	-	-	-	-	-	-	-	-	-
Goal 13. Take urgent action to	Integrate climate change	Yes	The project will generate around	From the operat	The reduced greenhouse gas emissions per	The wind	The net generated electricity	Proje ct owner	Yes	As confirmed during the	Yes

combat climate change and its impacts	measures into national policies, strategies and planning. Indicator 13.2.2: Total greenhouse gas emissions per year.		238,464MWh electricity without greenhouse gas emissions. The project activity will avoid around 221,890 tCO_2e/annum greenhouse gas emissions compared to the current used grid connected power plant technology and used power sources (mainly fossil fuels).	ion onwards the project activity will deliver electricity without greenhouse gas emissions, i.e. 0t CO2/net generated MWh. The project level targets for Goal 13 will be monitored throughout the crediting period.	year will be used as proper project-level indicator.	power plant contributes directly to achieve the SDG target, because the project activity delivers renewable energy, which would otherwise generated by fossil fuel dominated grid power plants.	supplied to the grid (measured with electricity meters) multiplied with the CO2 emission factor of the grid (as described by the UNFCCC CDM methodology CDM Methodological tool 07 "Tool to calculate the emission factor for an electricity system"– Version 07.0.) will give the reduced greenhouse gas emissions	operates the plant since 01/03/2017 and complies with targeted SDGs so far.		onsite visit and through the review of power purchase agreement and commissioning certificate, the project generates clean form of energy which displaces the equivalent amount of electricity supplied to the grid by thermal power plants and therefore, reduces the emissions generated through the operation of thermal power plants.	
Goal 14. Conserve and sustainably use the oceans, seas and marine	-	-	-	-	-	-	-	-	-	-	-

resources for sustainable developmen t											
Goal 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertificati on, and halt and reverse land degradation and halt biodiversity loss	-	-	-	--	-	-	-	-	-	--	-
Goal 16. Promote peaceful and inclusive societies for sustainable developmen t, 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		

DOCUMENT HISTORY

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

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

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