

المجلس العالمي للبصمة الكربونية
GLOBAL CARBON COUNCIL



Project Verification Report

V3.1 - 2020

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Project Verification Report Form (PVR)	
BASIC INFORMATION	
Name of approved GCC Project Verifier / Reference No. (also provide weblink of approved GCC Certificate)	4K Earth Science Private Limited https://www.globalcarboncouncil.com/wp-content/uploads/2021/12/GCCV005-00_4KES_GCC-Verifier-Certificate_13122021.pdf
Type of Accreditation	<input type="checkbox"/> Individual Track ¹ <input checked="" type="checkbox"/> CDM Accreditation (Active accreditation from United Nations Framework Convention on Climate Change valid till 14.06.2024 Ref. Number CDM-E-0069 https://cdm.unfccc.int/DOE/list/DOE.html?entityCode=E-0069) <input type="checkbox"/> ISO 14065 Accreditation
Approved GCC Scopes and GHG Sectoral scopes for Project Verification	GHG Sectoral Scope: Scope 1 - Energy (renewable/non-renewable sources) GCC Scopes: Environmental No-harm (E+) Social No-harm (S+) Sustainable Development Goals (SDG+)
Validity of GCC approval of Verifier	13/12/2021 to 12/12/2023.
Title, completion date, and Version number of the PSF to which this report applies	Makasci-4 Solar Power Plant Bundle Version 3.0 dated 15/05/2023
Title of the project activity	Makasci-4 Solar Power Plant Bundle
Project submission reference no. (As provided by GCC Program during GSC)	S00227
Eligible GCC Project Type² as per the Project Standard (Tick applicable project type)	<input checked="" type="checkbox"/> Type A: <input type="checkbox"/> Type A1 <input checked="" type="checkbox"/> Type A2 (Sub-Type 1) <input type="checkbox"/> Type B – De-registered CDM Projects: <input type="checkbox"/> Type B1

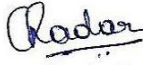
¹ **Note:** GCC Verifier under Individual track is not eligible to conduct verifications for the GCC project that intends to supply carbon credits (ACCs) for CORSIA requirements.

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

	<input type="checkbox"/> Type ³ B2
Date of completion of Local stakeholder consultation	01/03/2022
Date of completion and period of Global stakeholder consultation. Have the GSC comments been verified. Provide web-link.	01/06/2022 GSC was conducted between 18/05/2022 to 01/06/2022 https://www.globalcarboncouncil.com/global-stakeholders-consultation/ No comments were received during the GSC period.
Name of Entity requesting verification service (can be Project Owners themselves or any Entity having authorization of Project Owners)	Desilyon Danışmanlık Ticaret A.Ş. (Focal point to act on behalf of all Project Owners)
Contact details of the representative of the Entity, requesting verification service (Focal Point assigned for all communications)	Mr. Serkan KORKMAZ, Desilyon Danışmanlık Ticaret A.Ş., Mahall Ankara B-Blok No:37, Mustafa Kemal Mah. Dumlupınar Bulv. No:274, B-Blok No:37 Çankaya/Ankara, Türkiye. Tel: +90 312 473 4030 Email: serkan.korkmaz@desilyon.com.tr Website: www.desilyon.com.tr
Country where project is located	Türkiye
GPS coordinates of the Project site(s)	Provided in section A of the report.
Applied methodologies (Approved methodologies of GCC or CDM can be used)	AMS-I.D: Grid-connected renewable electricity generation - Version 18.0
GHG Sectoral scopes linked to the applied methodologies	GHG-SS: Scope 1 Energy Industries (renewable/non-renewable sources)
Project Verification Criteria: Mandatory requirements to be assessed	<input checked="" type="checkbox"/> ISO 14064-2 <input checked="" type="checkbox"/> GCC Rules and Requirements <input checked="" type="checkbox"/> Applicable Approved Methodology <input checked="" type="checkbox"/> Applicable Legal requirements /rules of host country <input checked="" type="checkbox"/> National Sustainable Development Criteria (if any) <input checked="" type="checkbox"/> Eligibility of the Project Type <input checked="" type="checkbox"/> Start date of the Project activity <input checked="" type="checkbox"/> Meet applicability conditions in the applied methodology <input checked="" type="checkbox"/> Credible Baseline <input checked="" type="checkbox"/> Additionality

³ GCC Project Verifier shall conduct Project Verification for all project types except B₂.

	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Emission Reduction calculations <input checked="" type="checkbox"/> Monitoring Plan <input checked="" type="checkbox"/> No GHG Double Counting <input checked="" type="checkbox"/> Local Stakeholder Consultation Process <input checked="" type="checkbox"/> Global Stakeholder Consultation Process <input checked="" type="checkbox"/> United Nations Sustainable Development Goals (Goal No 13- Climate Change) <input type="checkbox"/> Others (please mention below)
<p>Project Verification Criteria: Optional requirements to be assessed</p>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Environmental Safeguards Standard and do-no-harm criteria <input checked="" type="checkbox"/> Social Safeguards Standard do-no-harm criteria <input checked="" type="checkbox"/> United Nations Sustainable Development Goals (in additional to SDG 13) <input checked="" type="checkbox"/> CORSIA requirements
<p>Project Verifier’s Confirmation: The <i>GCC Project Verifier</i> has verified the GCC project activity and therefore confirms the following:</p>	<p>The GCC Project Verifier 4K Earth Science Private Limited certifies the following with respect to the GCC Project Activity “Makasci-4 Solar Power Plant Bundle”.</p> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> The Project Owner has correctly described the Project Activity in the Project Submission Form (version 3.0 dated 15/05/2023) including the applicability of the approved methodology AMS-I.D version 18.0 and meets the methodology applicability conditions and is expected to achieve the forecasted real ,measurable and additional GHG emission reductions, complies with the monitoring methodology, has appropriately conducted local and global stakeholder consultation processes and has calculated emission reductions estimates correctly and conservatively. <input checked="" type="checkbox"/> The Project Activity is likely to generate GHG emission reductions amounting to the estimated 152,634 tCO_{2e} over the crediting period, as indicated in the PSF, which are additional to the reductions that are likely to occur in absence of the Project Activity and complies with all applicable GCC rules, including ISO 14064-2. <input checked="" type="checkbox"/> 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: <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Environmental No-net-harm Label (E⁺) <input checked="" type="checkbox"/> Social No-net-harm Label (S⁺) <input checked="" type="checkbox"/> The Project Activity is likely to contribute to the achievement of United Nations Sustainable Development Goals (SDGs), complies with the Project Sustainability Standard, and contributes to

	<p>achieving a total of 05 SDGs, with the following⁴ SDG certification label (SDG+):</p> <ul style="list-style-type: none"> <input type="checkbox"/> Bronze SDG Label <input type="checkbox"/> Silver SDG Label <input type="checkbox"/> Gold SDG Label <input checked="" type="checkbox"/> Platinum SDG Label <input type="checkbox"/> Diamond SDG Label <p><input checked="" type="checkbox"/> The Project Activity complies with all the applicable requirement of the GCC Program and ICAO's requirements on CORSIA Emissions Unit Eligibility Criteria and CORSIA Eligible Emissions Units, as per Clarification No 1., v1.2 paragraph 21-23, and the ACCs expected to be issued during the crediting period is likely to be CORSIA eligible and can be used by International Airlines for offsetting their emissions during all phases of CORSIA and therefore requests GCC Steering Committee to append CORSIA Certification label (C+) to this project</p> <p><input checked="" type="checkbox"/> The Project Activity complies with all the applicable GCC rules⁵ and therefore recommends GCC Program to register the Project activity with above mentioned labels.</p>
<p>Project Verification Report, reference number and date of approval</p>	<p>1.2 dated 17/05/2023</p> <p>Ref No: 22061-GCC-PV</p>
<p>Name of the authorised personnel of GCC Project Verifier and his/her signature with date</p>	<p>Chandrakala R</p>  <p>Managing Director</p>

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

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

1. PROJECT VERIFICATION REPORT

Section A. Executive summary

Summary of the Project activity:

The project involves installation of 17 individual Unlicensed Polycrystalline Silicon and Thin Film Solar Power Plants with a capacity of 14.901 MWp (DC) / 13.160 MWe (AC) in total, by Makascı İnşaat Enerji ve Ticaret A.Ş. The project activity is implemented with 17 solar power plants at different states of Türkiye and the facilities were put into operation at different time intervals.

The electricity generated from project activity is exported to the Turkish national grid through connection agreement/18/, there by displacing electricity from the regional grid generated by fossil fuel-based power plants. This bundled project activity consists of poly-crystalline cells and Monocrystalline type of panels and associated connection boxes, Inverters, other field equipment. Thus, the project activity generates an average of 23,548.659 MWh/year electricity and displacing 15,263 tCO_{2e}/year.

In the baseline scenario the equivalent amount of electricity delivered to the grid by the project activity would have otherwise been generated by the operation of grid connected solar power plants and by the addition of new generation sources into the grid. The main emission source in the baseline scenario is the power plants connected to the grid and main greenhouse gas involved is CO₂. The location details of project activity are provided below:

Address and geodetic coordinates of the physical site of the Project Activity				
#	Name of SPP	Physical address	Coordinates (Decimal Degrees)	Coordinates (Degrees, minutes, seconds)
1	BGES-1 GES	Konya Province Çumra District Alibeyhüyüğü Village Angutlukaya Local	37°27'27.60"N 32°41'30.57"E	37.457667° 32.691825°
2	B GES ENERJİ-3 GES	Konya Province Meram District Çarıklar Neighborhood Çatyolu Local	37°38'46.69"N 32°31'11.04"E	37.646304° 32.519732°
3	CGES-1 GES	Konya Province Çumra District Alibeyhüyüğü Village Angutlukaya Local	37°27'30.64"N 32°41'30.50"E	37.457978° 32.691806°
4	C GES ENERJİ-2 GES	Konya Province Meram District Çarıklar Neighborhood Çatyolu Local	37°38'45.76"N 32°31'11.88"E	37.646044° 32.519968°
5	DGES ENERJİ-1 GES	Konya Province Meram District Çarıklar Neighborhood Çatyolu Local	37°38'32.19"N 32°31'50.05"E	37.642274° 32.530569°
6	DGES ENERJİ-2 GES	Konya Province Meram District Çarıklar Neighborhood Çatyolu Local	37°38'54.22" N 32°31'46.23"E	37.648394° 32.529508°
7	EGES ENERJİ-1 GES	Konya Province Meram District Çarıklar Neighborhood Çatyolu Local	37°38'38.90"N 32°31'19.26"E	37.644140° 32.522016°
8	EGES ENERJİ-2 GES	Konya Province Çumra District Uzunkuyu Neighborhood Karatepe Local	37°38'40.51"N 32°31'18.77"E	37.644586° 32.521881°
9	ÇAĞLAYAN-2	Konya Province Çumra District Alibeyhüyüğü Village Angutlukaya Local	37°27'28.72"N 32°41'30.63"E	37.457978° 32.691842°
10	ÇAĞLAYAN-4 GES	Konya Province Meram District Çarıklar Neighborhood Çatyolu Local	37°38'39.75"N 32°31'19.01"E	37.644376° 32.521949°
11	KEHRİBAR-2 GES	Konya Province Meram District Çarıklar Neighborhood Çatyolu Local	37°38'29.58"N 32°31'48.98"E	37.641550° 32.530272°
12	KEHRİBAR-3 GES	Konya Province Meram District Çarıklar Neighborhood Çatyolu Local	37°39'0.91"N 32°31'16.54"E	37.650254° 32.521260°

Address and geodetic coordinates of the physical site of the Project Activity				
#	Name of SPP	Physical address	Coordinates (Decimal Degrees)	Coordinates (Degrees, minutes, seconds)
13	GİTAŞ-3 GES	Konya Province Çumra District Uzunkuyu Neighborhood Karatepe Local	37°31'12.70"N 33° 6'44.32"E	37.520194° 33.112311°
14	ADAKALE GES	Konya Province Çumra District Adakale Neighborhood Bozdağ Local	37°31'34.32"N 33° 5'9.60"E	37.526200° 33.086000°
15	Cihangir AYDOĞANGES GES	Konya Province Çumra District Uzunkuyu Neighborhood Karatepe Local	37°31'12.72" N 33° 6'46.44" E	37.520200° 33.112900°
16	Yaşar AYDOĞAN-3 GES	Konya Province Çumra District Uzunkuyu Neighborhood Karatepe Local	37°31'9.57"N 33° 6'49.39"E	37.519324° 33.113719°
17	İbrahim AYDOĞAN-4 GES	Konya Province Çumra District Uzunkuyu Neighborhood Karatepe Local	37°31'7.32" N 33° 6'49.68" E	37.518700° 33.113800°

Scope of Verification:

The scope of the services provided by 4K Earth Science Private Limited for the project is to perform Project Verification of concerned GCC Project Activity. The scope of verification is to assess the claims and assumptions made in the Project Submission Form (PSF) against the GCC criteria, including but not limited to, GCC PS, GCC VS, applied CDM methodology and other relevant rules and requirements established under Program process. The verification scope is given as a thorough independent and objective assessment of the project design including especially the correct application of the methodology, the project's baseline study, additionality justification, local stakeholder commenting process, environmental impacts and monitoring plan, which are included in the PSF and other relevant supporting documents, to ensure that the GCC project activity meets all relevant and applicable GCC criteria.

Verification Process and Methodology

The verification of the project consisted of the following steps:

- Publication of the project PSF (Project submission Form).
- Desk review of the PSF and supporting documents submitted by the project owner
- Remote assessment, background investigation and follow-up interviews with personnel of the project owner and its representatives.
- Draft verification reporting based on the audit findings and desk review of the PSF.
- Resolution of corrective actions (if any)
- Final Verification reporting based on the closure of corrective actions
- Technical review of the final verification opinion along with other documents by the independent competent technical review team
- Final approval of the final verification opinion

Conclusion:

The review of the PSF, supporting documentation and the subsequent follow-up interviews have provided 4KES with sufficient evidence to determine the project's fulfillment of all the stated criteria. In our opinion, the project activity "Makascı-4 Solar Power Plant Bundle" meets all applicable GCC requirements for the PSF and correctly applied methodology the AMS-I.D version 18.0.

The Project Activity complies with all the applicable requirement of the GCC Program and ICAO's requirements on CORSIA Emissions Unit Eligibility Criteria and CORSIA Eligible Emissions Units, as per Clarification No 1., v1.3 paragraph 23-25, and the ACCs expected to be issued during the crediting period is likely to be CORSIA eligible and can be used by International Airlines for offsetting their emissions during

all phases of CORSIA and therefore requests GCC Steering Committee to append CORSIA Certification label (C+) to this project

The Project Activity is not likely to cause any net-harm to the environment and/or society and complies with the Environmental and Social Safeguards Standard and therefore requests GCC Steering Committee to append to this project Environmental No-net-harm Label (E+), Social No-net-harm Label (S+) to this project.

The Project Activity is likely to contribute to the achievement of United Nations Sustainable Development Goals (SDGs), complies with the Project Sustainability Standard and therefore requests GCC Steering Committee to append UN SDG Certification Labels (SDG+) to this project

The Project activity is being recommended to GCC Steering Committee for request for registration.

The Project activity is not recommended for request for registration.

Section B. Project Verification team, technical reviewer and approver

B.1. Project Verification team

No.	Role	Type of resource	Last name	First name	Affiliation (e.g., name of central or other office of GCC Project Verifier or outsourced entity)	Involvement in			
						Desk/document review	On-site inspection	Interviews	Project Verification findings
1.	Team Leader	IR	Puratchikkanal	Ma Paa	Central Office	X	-	X	X
2	Technical Expert	IR	Puratchikkanal	Ma Paa	Central Office	X	-	X	X
3.	Team Member	IR	Acharya	Swati S	Central Office	X	-	X	X

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

No.	Role	Type of resource	Last name	First name	Affiliation (e.g., name of central or other office of GCC Project Verifier or outsourced entity)
1.	Technical reviewer	EI	Kumar	Sanjay	Central Office
2	Approver	IR	R	Chandrakala	Central Office

Section C. Means of Project Verification

C.1. Desk/document review

The report is based on the assessment of the PSF undertaken through stakeholder consultations, application of standard auditing techniques including but not limited to desk review, follow up actions (e.g., on remote audit, electronic (telephone or e-mail) interviews) and also the review of the applicable approved methodological and relevant tools, guidance and GCC decisions. Additionally, the cross checks were

performed for information provided in the PSF/28/ using information from sources other than the verification sources, the verification team’s sectoral or local expertise and, if necessary, independent background investigations

All the documents used for arriving verification conclusion are listed in Appendix 03 and referenced accordingly in verification report

C.2. On-site inspection

Duration of on-site inspection: NA				
No.	Activity performed on-site	Site location	Date	Team member
1.	Opening Meeting	-	-	-
2	Verification of Installation and monitoring procedure of the project activity.	-	-	-
3	Document Review & Closing Meeting	-	-	-

According to paragraph 29 of Verification Standard/2/, on-site visit is not mandatory for the Project Activities if the estimated average annual GHG emission reductions or net anthropogenic GHG removals are less than 100,000 t CO₂eq and there is no pre-project information that is relevant to the registration requirements for the project activity and may not be traceable after the registration since the project has been operational since 04/10/2017.

Project Verification team performed the Google Meet remote interview on 24/06/2022 and interviewed PO representative/ Consultant/ Local Stakeholders and reviewed documents to achieve a reasonable level of assurance in the verification. The interview details are provided in the section C.3.

C.3. Interviews

No.	Interview			Date	Subject	Team member
	Last name	First name	Affiliation			
1.	Dilara Kılıç	Beyza	Desilyon Danışmanlık Ticaret A.Ş.	24/06/2022 (Google Meet)	<ul style="list-style-type: none"> Project Implementation status Project Boundary Methodology Eligibility criteria Host country Requirements Monitoring Plan Project activity start date and Crediting period Roles and responsibilities of the project owner Local Stake holder consultation Baseline assumptions Emission reduction calculations Additionality Training to the Monitoring personnel Legal Ownership of the project activity Doble counting of the carbon credits of the project activity E+, S+, SDG+ and CORSIA aspects as per the PSF and GCC requirements 	Kanal M.P Swati S Acharya
2.	Erol	Ceron	Desilyon Danışmanlık Ticaret A.Ş.			
3.	Akdağ Gökağaçlı	Baharsu	Desilyon Danışmanlık Ticaret A.Ş.			
4.	Sezen	Alper	Desilyon Danışmanlık Ticaret A.Ş.			
5.	Ceke	Kubilay	Local Stakeholder			
6.	Berber	Cenk	Local Stakeholder			

C.4. Sampling approach

Not applicable as no sampling has been used during the project 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	1	-	-
General description of project activity	A ₁ , A ₂ , B ₁ , B ₂	1	-	-
Application and selection of methodologies and standardized baselines	A ₁ , A ₂ , B ₁ , B ₂	1	1	-
- Application of methodologies and standardized baselines	A ₁ , A ₂ , B ₁ , B ₂	1	-	-
- Deviation from methodology and/or methodological tool	A ₁ , A ₂ , B ₁ , B ₂	-	-	-

- Clarification on applicability of methodology, tool and/or standardized baseline	A ₁ , A ₂ , B ₁ , B ₂	-	-	-
- Project boundary, sources and GHGs	A ₁ , A ₂ , B ₁ , B ₂	-	-	-
- Baseline scenario	A ₁ , A ₂ , B ₁ , B ₂	-	-	-
- Demonstration of additionality including the Legal Requirements test	A ₁ , A ₂ , B ₁ , B ₂	-	1	-
- Estimation of emission reductions or net anthropogenic removals	A ₁ , A ₂ , B ₁ , B ₂	-	3	-
- Monitoring plan	A ₁ , A ₂ , B ₁ , B ₂	-	-	-
Start date, crediting period and duration	A ₁ , A ₂ , B ₁ , B ₂	1	-	-
Environmental impacts	A ₁ , A ₂ , B ₁ , B ₂	-	-	-
Local stakeholder consultation	A ₁ , A ₂ , B ₁	-	-	-
Approval & Authorization- Host Country Clearance	A ₁ , A ₂ , B ₁ , B ₂	-	-	-
Project Owner- Identification and communication	A ₁ , A ₂ , B ₁ , B ₂	-	-	-
Global stakeholder consultation	A ₁ , A ₂ , B ₁	-	-	-
Others (please specify)	A ₁ , A ₂ , B ₁ , B ₂	-	-	-
VOLUNTARY CERTIFICATION LABELS				
Environmental Safeguards (E ⁺)	A ₁ , A ₂ , B ₁	-	1	-
Social Safeguards (S ⁺)	A ₁ , A ₂ , B ₁	-	-	-
Sustainable development Goals (SDG ⁺)	A ₁ , A ₂ , B ₁	-	-	-
Authorization on Double Counting from Host Country (only for CORSIA)	A ₁ , A ₂ , B ₁	-	-	-
CORSIA Eligibility (C ⁺)		-	-	1
Total	-	05	06	01

Section D. Project Verification findings

D.1. Identification and eligibility of project type

Means of Project Verification	<p>The project is eligible under Type A2 (Sub-Type1) category as per GCC Project standard/2/ and Clarification No 01/14/ which is acceptable since the project has not been registered under any GHG program and the program operations started since 04/10/2017 which is the earliest commissioning date of the solar power plant bundle involved in the project activity. The commissioning documents/16/ of the all the solar power plant bundles involved in the project activity has been verified in this regard and found in order. Further following project meets the Type A2 (Sub-Type 1) project category as:</p> <ul style="list-style-type: none"> It is not required by a legal mandate and it does not implement a legally enforced mandate, as confirmed by the assessment team verification of the relevant policies pertaining to generation of energy in the host country i.e., Electricity Market Law/31/, Law on Utilization of Renewable Energy Resources for the purpose of generating Electricity Energy/32/, Energy efficiency law/33/, Forest law/35/ and Environment law/36/. It complies with all the applicable host country legal requirements and it ensures compliance with legal requirements. The project is a renewable energy project activity and meets the host country requirements of sustainable development criteria. Connection Agreement/18/ was signed for the project activity prior to the start date of the Project activity which is in-line with the paragraph 16 (b) of Project Standard Version 3.1/02/, the project owner has demonstrated that required approvals and authorizations are available or being processed prior to the start of commercial operations of the project activity which is acceptable to the project verification team. The project also delivers real, measurable and additional emission reduction of 15,263 tCO₂e annually (average value over the crediting period) as compared to the baseline scenario.
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	<ul style="list-style-type: none"> Project applies an approved CDM monitoring and baseline methodology AMS-I.D version 18.0: Grid-connected renewable electricity generation – Version 18.0/08/.
Findings	CL01 was raised and closed successfully.
Conclusion	The project is eligible as per the requirements under section 4 and Section 5 of the GCC project standard Version 3.1/02/ and Section 6 of the clarification no 1/14/ of GCC Version 1.2 which was verified the from the documents submitted by the project owner. Further verification team cross checked the Clean Development Mechanism (CDM) website/36/, VERRA website/37/, Gold Standard (GS) website/37/, confirmed that the project was not submitted or registered under any other GHG programs like International REC Standard (I-REC)/40/ for the information regarding the consistency of the title of the project activity, GPS coordinates, Legal Ownership of the Project activity and confirmed that the project was not submitted or registered under any other GHG programmes and voluntary/non-voluntary non-GHG Programs.

D.2. General description of project activity

Means of Project Verification	<p>The project involves installation of all individual Unlicensed Solar Power Plants with a capacity of 14.901 MWp (DC)/ 13.160 Mwe (AC) in total, greenfield, grid connected renewable electricity generation project activity. The project activity is promoted by Makascı İnşaat Enerji ve Ticaret A.Ş. Through different solar power plant. The facilities were put into operation at different time intervals. The criteria of bundling have been made by considering the location of all facilities in this project. By implementing the project, investors also aim to reduce dependency to the fossil fuels thereby reducing the sources of environmental pollution.</p> <p>The electricity generated from project activity is exported to the Turkish National grid through connection agreement/16/, there by displacing electricity from the grid generated by fossil fuel-based power plants. Thus, the project activity generated average 23,548.659 MWh/year electricity and displacing 15,263 tCO₂e/year.</p> <p>In the baseline scenario the equivalent amount of electricity delivered to the grid by the project activity would have otherwise been generated by the operation of grid connected power plants and by the addition of new generation sources into the grid. The main emission source in the pre-project scenario is the power plants connected to the grid and main greenhouse gas involved is CO₂. The Location details of each project locations are mentioned in section A of this report. The Location details has been verified through google earth/Maps and found to be correct.</p> <p>The project uses 3,240 Nos 270wp, poly crystalline and 720 Nos 120wp mono crystalline cells type of panels and associated connection boxes, Inverters, other field equipment. The technical details provided in the PSF/28/ has been verified from the technical datasheets/15/ and found in order.</p> <p>The project owner declared in the PSF/28/ the lifetime of the project activity is 25 Years as guaranteed by the suppliers of PV panels of the project activity and same has been verified in the technical data sheet/15/ provided by the project owner and found acceptable. Hence the lifetime considered by the project owner is acceptable to the project verification team. However, the Project owner have fixed crediting period 10 years which is in accordance GCC project manual version 03.1/02/ paragraph 51.</p> <p>The project activity described as Type A2 (Sub-Type 1) and applied AMS I-D: methodology version 18.0 falls into the small-scale category as per CDM methodology/08/.</p>
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	<p>In addition to generating emission reductions the project activity also qualifies for other voluntary certification labels</p> <p>Achieving the United Nations Sustainable Development Goals – 05 SDG+ (Platinum) Environmental No-net harm – E+ +05 Social No-net harm – (S+) +03 CORSA – C+</p> <p>In the baseline scenario the main source of emission was found to be CO₂ as electricity was generated mainly through fossil-fuel based power plants whereas in project scenario the electricity is generated by the Solar Power plant bundle thereby reducing the CO₂ 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 GHG emissions in the project scenario as per the applied methodology.</p> <p>The description in the PSF/28/ includes sufficient details and provides clarity on the project activity 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.</p>
Findings	CL 02 was raised in this context and closed successfully.
Conclusion	The project description was verified based on the review of documents. Based on the review of documents and by means of interviewing the project representatives during remote audit, the details provided in the PSF/28/ is found acceptable and complete.

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

D.3.1 Application of methodology and standardized baselines

Means of Project Verification	Applicability criterion as per AMS-I.D Version 18.0	Verifier Assessment.
	<p>This methodology is applicable to grid-connected renewable energy power generation project activities that:</p> <ul style="list-style-type: none"> • Install a Greenfield power plant; • Involve a capacity addition to (an) existing plant(s); • Involve a retrofit of (an) existing operating plants/units; • Involve a rehabilitation of (an) existing plant(s)/unit(s); or • Involve a replacement of (an) existing plant(s)/unit(s). 	<p>The project involves installation of 14.901 MWp (DC) / 13.160 MWe (AC) Makascı-4 Solar Power Plant Bundle, at a site where there was no renewable power plant operating prior to implementing the project activity (Greenfield plant). The electricity generated from project activity is exported to the Turkish national grid through system connection agreement/16/. In the baseline scenario the equivalent amount of electricity delivered to the grid by the project activity would have otherwise been generated by the operation of grid-connected power plants and by the addition of new generation sources. Thus, the project activity is projected on an average to generate 23,548.659 MWh/year/8/ electricity and is estimated to displacing 15,263 tCO_{2e} annually over the crediting period. This was verified through the documents /13/14/ submitted by the Project owner and confirmed the requirement. Hence the methodology is applicable to the project activity.</p>
	<p>Hydro power plants with reservoirs that satisfy at least one of the following conditions are eligible to apply this methodology:</p> <p>(a) The project activity is implemented in an existing reservoir with no change in the volume of reservoir;</p> <p>(b) The project activity is implemented in an existing reservoir, where the volume of reservoir is increased and the power density of the project activity, as per definitions given in the project emissions section, is greater than 4 W/m²;</p> <p>(c) The project activity results in new reservoirs and the power density of the power plant, as per definitions given in the project emissions section, is greater than 4 W/m².</p>	<p>The project activity is NOT a hydro power project. Hence the methodology is not applicable to the project activity.</p>
	<p>If the new unit has both renewable and non-renewable components (e.g., a wind/diesel unit), the eligibility limit of 15 MW for a small-scale CDM project activity applies only to the renewable</p>	<p>The project does not have non-renewable components. The project has only renewable components which has installed</p>

	<p>component. If the new unit co-fires fossil fuel, the capacity of the entire unit shall not exceed the limit of 15 MW.</p>	<p>capacity is 13.160 MWe. Therefore, the project activity is small scale.</p>
	<p>Combined heat and power (co-generation) systems are not eligible under this category.</p>	<p>The project does not have combined heat and power systems. Hence, the methodology is applicable.</p>
	<p>In the case of project activities that involve the capacity addition of renewable energy generation units at an existing renewable power generation facility, the added capacity of the units added by the project should be lower than 15 MW and should be physically distinct from the existing units.</p>	<p>This project is not a project involving the capacity addition of renewable energy generation units in an existing renewable energy production facility. Hence the methodology is not applicable to the project activity.</p>
	<p>In the case of retrofit, rehabilitation or replacement, to qualify as a small-scale project, the total output of the retrofitted, rehabilitated or replacement power plant/unit shall not exceed the limit of 15 MW</p>	<p>The project does not have a process which includes replacement from fossil fuel to renewable energy, retrofit, or rehabilitation at the site Hence the methodology is not applicable to the project activity.</p>
	<p>In the case of landfill gas, waste gas, wastewater treatment and agro-industries projects, recovered methane emissions are eligible under a relevant Type III category. If the recovered methane is used for electricity generation for supply to a grid then the baseline for the electricity component shall be in accordance with procedure prescribed under this methodology. If the recovered methane is used for heat generation or cogeneration other applicable Type-I methodologies such as “AMS-I.C.: Thermal energy production with or without electricity” shall be explored.</p>	<p>The project activity is a solar power generation plant. Hence the methodology is not applicable to the project activity.</p>
	<p>In case biomass is sourced from dedicated plantations, the applicability criteria in the tool “Project emissions from cultivation of biomass” shall apply.</p>	<p>The project activity is a solar power generation plant. Hence the methodology is not applicable to the project activity.</p>
<p>TOOL07: Tool to calculate the emission factor for an electricity system; (Version 7.0)</p>		
<p>Condition Para 01: This tool may be applied to estimate the OM, BM and/or CM when calculating baseline emissions for a project activity that substitutes grid electricity that is where a project activity supplies electricity to a grid or a project activity that results in savings of electricity that</p>		<p>According to “Türkiye National Network Emission Factor Data Sheet” document from Ministry of Energy and Natural Resources, Operating, Build and Combined Margin Emission Factors have been published in 20/09/2022⁶. According to “Türkiye National Network Emission Factor Data Sheet”⁷</p>

⁶ Reference document has been provided in the folder named "2019 Emission Factors".

⁷Reference document has been provided in the folder named "2019 Emission Factors".

	<p>would have been provided by the grid (e.g., demand-side energy efficiency projects).</p>	<p>document from Ministry of Energy and Natural Resources, the emission factor coefficient ($EF_{grid,CM,y}$) could be used as 0.6482 tCO₂/MW as using the “Tool to calculate the emission factor for an electricity system”. Therefore, this document and the emission factor has been used for this project. Thus, the application of this tool was found to be acceptable, and the methodology is applicable to the project activity.</p>
	<p>Condition Para 02: Under this tool, the emission factor for the project electricity system can be calculated either for grid power plants only or, as an option, can include off-grid power plants. In the latter case, two sub-options under the step 2 of the tool are available to the project owner, i.e., option IIa and option IIb. If option IIa is chosen, the conditions specified in “Appendix 1: Procedures related to off-grid power generation” should be met. Namely, the total capacity of off-grid power plants (in MW) should be at least 10 per cent of the total capacity of grid power plants in the electricity system; or the total electricity generation by off-grid power plants (in MWh) should be at least 10 percent of the total electricity generation by grid power plants in the electricity system; and that factors which negatively affect the reliability and stability of the grid are primarily due to constraints in generation and not to other aspects such as transmission capacity.</p>	<p>Off grid power generation data has not been used. Thus, the methodology is not applicable to the project activity.</p>
	<p>Condition Para 03: In case of CDM projects the tool is not applicable if the project electricity system is located partially or totally in an Annex I country.</p>	<p>The project is not a CDM project. Thus, the methodology is not applicable to the project activity.</p>
	<p>Condition Para 04: Under this tool, the value applied to the CO₂ emission factor of biofuels is zero.</p>	<p>Biofuels has not been used. Thus, the methodology is not applicable to the project activity.</p>
	<p>TOOL21: Demonstration of additionality of small-scale project activities (Version 13.1)</p>	
<p>Condition Para 04: The use of the methodological tool “Demonstration of additionality of small-scale project activities” is not mandatory for project owner when proposing new</p>	<p>Since the additionally tool is included in the approved methodology, it is applicable for the project activity. Thus, the application of this tool was found to</p>	

	<p>methodologies. Project owner and coordinating/managing entities may propose alternative methods to demonstrate additionality for consideration by the Executive Board.</p>	<p>be acceptable, and the methodology is applicable to the project activity.</p>
	<p>Project owner and coordinating/managing entities may also apply “TOOL19: Demonstration of additionality of microscale project activities” as applicable.</p>	<p>Since the additionally tool is included in the approved methodology, it is applicable for the project activity. Thus, the application of this tool was found to be acceptable, and the methodology is applicable to the project activity.</p>
	<p>TOOL27: Investment analysis, Version 11.0</p>	
	<p>Condition Para 02: This methodological tool is applicable to project activities that apply the methodological tool “Tool for the demonstration and assessment of additionality”, the methodological tool “Combined tool to identify the baseline scenario and demonstrate additionality”, the guidelines “Non-binding best practice examples to demonstrate additionality for SSC project activities”, or baseline and monitoring methodologies that use the investment analysis for the demonstration of additionality and/or the identification of the baseline scenario.”</p>	<p>Since the proposed project activity applies the methodological tool “Tool for the demonstration and assessment of additionality”. Hence, the methodological tool is applicable to project activity.</p>
<p>Condition Para 03: In case the applied approved baseline and monitoring methodology contains requirements for the investment analysis that are different from those described in this methodological tool, the requirements contained in the methodology shall prevail.</p>	<p>Since the proposed project activity applies the methodological tool “Tool for the demonstration and assessment of additionality”. Hence, methodological tool is applicable to project activity.</p>	
<p>TOOL20: Assessment of debundling for small-scale project activities (Version 04.0)</p>		
<p>Condition Para 04: This methodological tool is applicable to proposed small-scale project activities and small-scale CPAs in order to check whether they are debundled</p>	<p>The project is a small-scale project. Therefore, it is not debundled from large scale project There is only one plant in the area where the project is located.</p>	

	<p>components of large-scale project activities.</p>	<p>Hence, the methodology is not applicable to the project activity.</p>
<p>GCC Clarification No.01 V1.3, paragraph 7 states “The key principle is to ensure that activities included in the bundles must be of homogeneous nature that facilitates the collective establishment of baseline, emission reductions calculation, additionality demonstration and assessment of certification labels for multiple activities in a bundle. The additionality must be assessed at the bundle or activity level. As any non-additional bundles cannot qualify to be included in the project document, the project as a whole cannot qualify to pass additionality test if any bundle fails to demonstrate additionality.” As per GCC Clarification No.01 V1.3, two-level analysis for formulation of homogeneous bundles has been applied for this project.</p>		
<p>(a) <i>Similarity in Technological Considerations:</i> All activities in a bundle uses the same technology, which is PV solar technology.</p> <p>(b) <i>Similarity in Economic and Policy Considerations:</i> Activities under one bundle have same additionality approach. In doing this, the Project Owners shall consider every element of the project design to ensure homogeneity. For example, following elements should be considered:</p> <ul style="list-style-type: none"> • same investment analysis method (e.g., post-tax project or equity IRR, or pretax project or equity IRR, NPV, etc.); • comparable key input values (which constitute more than 20% of total project investment costs and total project revenues, which is applicable as per the specific project situation); • same investment decision year; • investment benchmark; • Location; • supplying electricity to the different grids/ captive purposes; • project capacity; 		<p>According to the Level-1 analysis in paragraph 11 of GCC Clarification, project activity is regarded as a homogenous bundle because it provides all three subpoints. Hence, two-level analysis for formulation of homogeneous bundles is applicable for the project activity.</p>

	<ul style="list-style-type: none"> • geographical location; • project and spatial boundary; • project investors profile; • legal ownership of bundles; • other elements <p>(c) <i>Similarity in Environmental or Methodological Considerations:</i> Activities in one bundle shall have:</p> <ol style="list-style-type: none"> i. application of same methodology (or approved combinations where cross effects are addressed); ii. same baseline approach and the outcome; and iii. same monitoring approach and parameters for the part included for GHG. 	
	<p><u>Level-2 analysis – Criteria for differentiating the bundles:</u> Formulate a separate bundle of activities if any of the following criteria is not complied with.</p> <ol style="list-style-type: none"> (a) Same baseline of each activity within a bundle; (b) Same output of each activity (e.g., heat or power or cogeneration); (c) Same Technology of each activity (e.g., wind or solar); (d) Same additionality approach stipulated by the applicable methodology: <ol style="list-style-type: none"> i) If a large scale CDM/GCC as well as small scale CDM methodology, considered for cross-effects, is applied in a bundled project, the additionality approach stipulated by the large-scale methodology will supersede. ii) If investment analysis is applied: <ol style="list-style-type: none"> a. Similar key investment costs of 	<p>Therefore, Level-2 analysis is not required since the project meets criteria (c). Hence, two-level analysis for formulation of homogeneous bundles is applicable for the project activity.</p>

	<p>activities (which constitute more than 20% of either total project investment costs or total project revenues, which is applicable as per the specific project situation); and</p> <p>b. Same investment benchmark applicable for additionality analysis (e.g., Cost of Equity, weighed average cost of capital).</p> <p>iii) If barrier analysis is used:</p> <p>a. All the activities within the bundle should have same barrier(s).</p>	
<p>Common Eligibility Criteria for All Project Types</p>		
	<p>Condition para 14: To confirm eligibility for registration under the GCC Program, for both project Types A and B, prior to submitting project documents to the GCC for conducting a Global Stakeholder Consultation (GSC), the Project Owner shall demonstrate that the GHG emission reduction project:</p> <p>(a) Complies with the eligibility requirements of one of the project types allowed under the GCC, as stipulated in section 44 above.</p> <p>(b) Has started operations, and begun generating emission reductions, after 1 January 2016;</p> <p>(c) Complies with the GCC Rules related to:</p> <p>(i) GHG emission reductions (mandatory requirement);</p> <p>(ii) Contributions to the UN SDGs (SDG+ label) (voluntary requirement for selection, but</p>	<p>The project type is Type A, and the project activity started after 1 January 2016. Also, the project meets all GCC Rules. Hence, the criterion is applicable.</p>

	<p>mandatory if selected);</p> <p>(iii) Do-no-net-harm Environmental requirements (E+ label) (voluntary requirement for selection, but mandatory if selected);</p> <p>(iv) Do-no-net-harm requirements for Society (S+ label) (voluntary requirement for selection, but mandatory of selected); and</p> <p>(v) Submission of Host Country Attestation on Double Counting as and when required by CORSIA (mandatory requirement for projects that intend to use ACCs for CORSIA).</p>	
	<p>Condition para 15: Project Owners planning to use ACCs for the pilot phase of CORSIA are eligible to apply under project types A1, A2 and B1, and can be registered under the GCC Program provided that they meet all of the GCC Rules and criteria for CORSIA.</p>	<p>The project is Type A2 and Sub-Type 1. Also, the project meets the GCC rules and criteria for CORSIA. Hence, the criterion is applicable.</p>
	<p>Specific Eligibility Criteria for Type A Projects</p>	
	<p>Condition para 16: For Type A projects (both A1 and A2), as stipulated in section 44 above, the Project Owner shall demonstrate that the Project Activity:</p> <p>(a) Is not required by a legal mandate and does not implement a legally enforced mandate (government regulation or law);</p> <p>(b) Complies with all applicable host-country legal requirements with compliance focused at project level scope. The Project</p>	<p>The project activity is installation of solar power plant which meets legal requirements and does not implement a legally enforced mandate. Also, the project aims to reduce the measurable emission using an approved CDM Monitoring Methodology (AMS-I.D “Grid connected renewable electricity generation” - Version 18.0). Hence, the criterion is applicable.</p>

	<p>Owners shall ensure compliance with legal requirements by demonstrating that the project has either acquired the necessary licenses for their implementation and operation or provide an undertaking that these approvals and the licenses are under process and shall be available prior to start of commercial operations of the project;</p> <p>(c) Delivers real, measurable, and additional emission reductions compared to its baseline; and</p> <p>(d) Applies an approved CDM or GCC Baseline and Monitoring Methodology.</p>	
Findings	CAR01, CL03 and CL04 were raised and closed successfully.	
Conclusion	The project verification team confirms that approved methodology: AMS-I.D version 18.0/08/ is applicable to the PSF/28/ which is valid from 28 November 2019 to 01 November 2022 where the request for registration can be submitted until 30/06/2023. All applicability conditions of the applied methodology and applicable Tools are being met and the PSF/28/ are in line with all the requirements indicated in the methodology. Related eligibility criteria with respect to the applicability of the methodologies have been established and met by the PSF/28/ of the GCC Project activity.	

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

Means of Verification	Project	Since the applicability of methodology AMS-I.D version 18.0, Grid-connected renewable electricity generation was found to be fulfilled, further clarification to the methodology were not required.
Findings		No finding was raised.
Conclusion		Since the applicability of methodology was found to be fulfilled, further clarification to the methodology were not required.

D.3.3 Project boundary, sources and GHGs

Means of Verification	Project	<p>As per the applied methodology AMS-I.D version 18.0, the spatial extent of the project boundary includes the project power plant and all power plants connected physically to the electricity system that the project power plant is connected to. The components of the project boundary mentioned in the PSF/28/ were found to be in compliance with para of the applied methodology.</p> <p>The verification team conducted desk review 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.</p>
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	<p>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.</p> <p>The project boundary is clearly depicted with the help of a line diagram in section B.3 of the PSF/28/ and duly verified by the verification team via commissioning certificates/16/ of the project activity & System Connection Agreement/18/ between project owner and National Electricity Grid of Türkiye which is found to be acceptable and appropriate.</p>
Findings	No findings raised in this context.
Conclusion	<ul style="list-style-type: none"> • The verification team was able to assess that complete information regarding the project boundary has been provided in PSF/28/ and could be assured from the line diagram. • The verification team confirms that the identified boundary, selected emissions sources are justified for the project activity.

D.3.4 Baseline scenario

Means of Project Verification	<p>As per applied methodology AMS-I.D version 18.0/08/, Grid-connected renewable electricity generation is the methodology for small scale project activities. Therefore, Makascı-4 Solar Power Plant Bundle follows this methodology. Within the scope of this methodology, Selected methodology has been applied together with the “tool to calculate the emission factor for an electricity system, version 07”.</p> <p>The baseline scenario selected is in compliance with all applicable legal and regulatory requirements as the implementation of project activity is a voluntary initiative and is not mandatory or a legal requirement. The regulations and policies/32/33/34/35/36/ referred in section B.5 of the PSF does not restrict or empower any authority to restrict the fuel choice for power generation and the applicable environmental regulations/45/ do not restrict the use of solar energy and there is no legal requirement on the choice of a particular technology. All the policies and regulations which gives comparative advantages to less emissions-intensive technologies over more emissions-intensive technologies. Hence as per CDM VVS/49/ paragraph 81(b) it can be concluded that the provincial and sectoral policies are E- policies that decrease GHG emissions. Also, these policies have been implemented since the adoption by the COP of the CDM M & P (decision 17/CP.7, 11 November 2001). Hence the project owner has not considered them in developing the baseline scenario for the project activity. Instead, the baseline scenario is based on hypothetical situation without the provincial and sectoral policies being in place. Based on the sectoral expertise of the project verification team, the selection of baseline scenario by the project owner is more appropriate and acceptable.</p> <p>As per paragraph 22 of the applied methodology, baseline emissions include only CO₂ emissions from electricity generation in power plants that are displaced due to the project activity. The methodology assumes that all project electricity generation above baseline levels would have been generated by existing grid-connected power plants and the addition of new grid-connected power plants. The baseline emissions are the product of electrical energy produced by the renewable generating unit expressed in MWh multiplied by the grid emission factor in tCO₂/MWh.</p> <p>As per paragraph 23 of the applied methodology, the grid emission factor is calculated in a transparent and conservative manner as follows</p> <p>a. A combined margin (CM), consisting of the combination of operating margin (OM) and build margin (BM) according to the procedures prescribed in the “Tool to calculate the emission factor for an electricity system”; or</p>
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	<p>OR</p> <p>b. The weighted average emissions (in t CO₂/MWh) of the current generation mix. The data of the year in which project generation occurs must be used.</p> <p>The Project Owner has selected option a for calculation of emission factor for the project activity which is appropriate as per methodological requirement.</p> <p>Determination of Grid Emission Factor (EF_{grid,CM,y})</p> <p>The project owner used the “Tool to calculate the emission factor for an electricity system” Version 7.0 to determine the combined margin emission factor. And “Tool to calculate the emission factor for an electricity system” states that 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. The grid boundary w.r.t the connected grid is Turkish National grid.</p> <p>The calculation of EF_{grid,CM,y} is current and publicly available and published by the Ministry of Energy and Natural Resources/26/. Operating, Build and Combined Margin Emission Factors have been published in “Türkiye National Network Emission Factor Data Sheet” document from Ministry of Energy and Natural Resources. Turkish National Electricity Network Emission Factor is calculated according to IPCC Electricity Network Emission Factor Calculation Methodology Tool 07, Ver 07. The project verification team is convinced of the result of the emission coefficient calculation. It is deemed to be adequate and transparent.</p> <p>The Operating Margin Emission Factor has been published as 0.7258 tCO₂/MWh, Build Margin Emission Factor as 0.4153 tCO₂/MWh and Combined Margin Emission Factor as 0.6482 tCO₂/MWh by the Ministry of Energy and Natural Resources dated 20/09/2022. The calculation of EF_{grid,y} is current and publicly available/32/. The baseline scenario in the PSF/28/ is reported as the supply of electricity to Turkish National Grid by the project activity would have otherwise been generated by the operation of grid-connected power plants. The baseline scenario applied in the PSF was compared with the requirements of the baseline described in the applied methodology and found consistent.</p>
Findings	No findings raised in this context.
Conclusion	<p>The verification team confirms the following;</p> <ul style="list-style-type: none"> • All assumptions and data used by the project owner are listed in the PSF/28/, including their references and sources; • All documentation used by project owner as the basis for assumptions and source of data for establishing the baseline scenario is correctly quoted and interpreted in the PSF/28/; • 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	<p>The GCC applies the following approach for demonstrating additionality, consisting of two components:</p> <ol style="list-style-type: none"> a) A Legal Requirement Test b) An Additionality Test either based on a Positive List test or a projects-specific additionality test. <p><u>Legal Requirement Test</u></p> <p>Type A projects shall be deemed non-additional if their implementation is required by a law that is enforced. A positive outcome of the legal requirement test ensures that eligible projects (and the GHG emission reductions that they achieve) would not have occurred in order to comply with federal, state or local regulations, or other legally-binding mandates. A project passes the legal requirement test when there are no enforced laws, statutes, regulations, court orders, environmental-mitigation agreements, permitting conditions or other legally-binding mandates requiring its implementation, or requiring the implementation of a similar technology/measure that would achieve equivalent levels of GHG emission reductions. Voluntary commitments/agreements within a sector or by an entity do not constitute the legal requirements.</p> <p>The project is not enforced by laws or regulations, and project activity is entirely a voluntary action. Also, the project activity complies with all applicable legal requirements of the host country, Türkiye⁸. The project passes the legal requirement test since there are no enforced laws, statutes, regulations, court orders, environmental-mitigation agreements, permitting conditions of other legally binding mandates requiring its implementation. Since voluntary commitments/agreements within a sector or by an entity do not constitute the legal requirement, the project is additional as per paragraph 46 of Project Standard Version 3.1.</p> <p>The proposed project activity meets the criteria for additionality since:</p> <ul style="list-style-type: none"> • The project without carbon credits does not provide benefit financially. • Due to increasing demand of electricity, the proposed project activity is not enough for meeting the demand. Thus, new power plants should be constructed which includes mainly thermal power plants. • Mandatory laws and regulations are present: <ul style="list-style-type: none"> ○ Electricity Market Law⁹ <p><i><u>Summary:</u> The purpose of the electricity market law is to ensure the establishment of a financially sound, stable and transparent electricity market operating in a competitive environment under, and subject to, private law provisions as well as to ensure the independent regulation and supervision of this market for purposes of providing sufficient, good quality, uninterrupted, low cost and environment-friendly electricity to consumers.</i></p> <ul style="list-style-type: none"> ○ Law on Utilization of Renewable Energy Resources for the Purpose of Generating Electricity Energy¹⁰ <p><i><u>Summary:</u> The purpose of the law on utilization of renewable energy sources for the purpose of generating electrical energy is to expand the utilization of renewable energy sources for generating electric energy, to benefit from</i></p>
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⁸ Declaration for Voluntary Action

⁹ <https://www.mevzuat.gov.tr/MevzuatMetin/1.5.4628.pdf>

¹⁰ <https://www.mevzuat.gov.tr/MevzuatMetin/1.5.5346.pdf>

	<p><i>these resources in a secure, economic and qualified manner, to increase the diversification of energy resources, to reduce greenhouse gas emissions, to assess waste products, to protect the environment and to develop the related manufacturing industries for realizing these objectives.</i></p> <ul style="list-style-type: none">○ Energy Efficiency Law¹¹ <p><u><i>Summary: The purpose of this law is to increase efficiency in using energy sources and energy in order to use energy effectively, avoid waste, ease the burden of energy costs on the economy and protect environment.</i></u></p> <ul style="list-style-type: none">○ Forest Law¹² <p><u><i>Summary: The purpose of this law is to protect forest area.</i></u></p> <ul style="list-style-type: none">○ Environment Law¹³ <p><u><i>Summary: The purpose of the environment law is to protect and improve the environment which is the common asset of all citizens; make better use of, and preserve land and natural resources in rural and urban areas; prevent water, land and air pollution; by preserving the country's vegetative and livestock assets and natural and historical richness, organize all arrangements and precautions for improving and securing health, civilization and life conditions of present and future generations in conformity with economical and social development objectives, and based on certain legal and technical principles.</i></u></p> <p>According to Tool 21 paragraph 11, criteria of the project activity has been determined. The criteria figure is given below.</p>
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¹¹ <https://www.resmigazete.gov.tr/eskiler/2007/05/20070502-2.htm>

¹² <https://www.mevzuat.gov.tr/MevzuatMetin/1.3.6831.pdf>

¹³ <https://www.mevzuat.gov.tr/MevzuatMetin/1.5.2872.pdf>

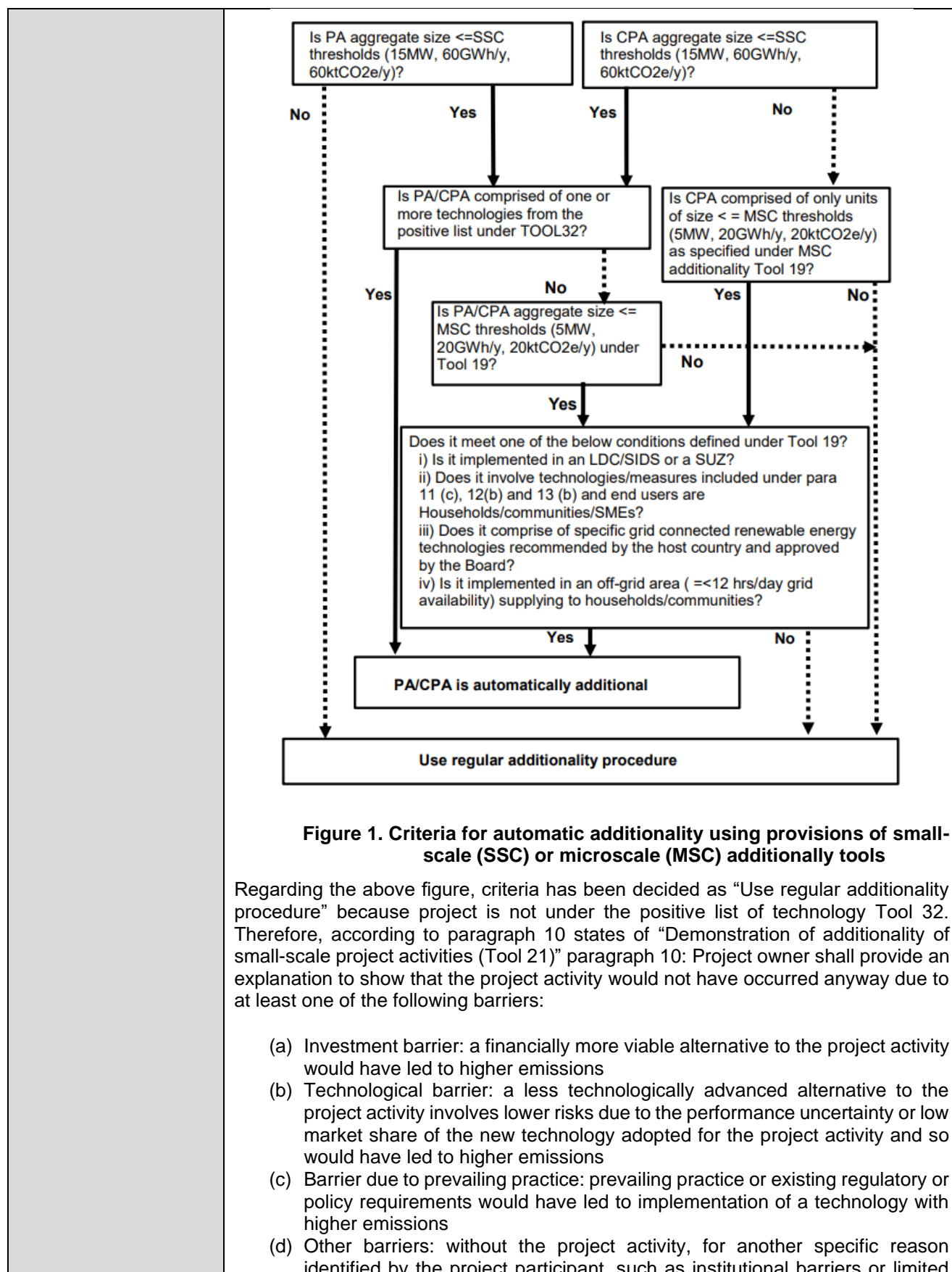


Figure 1. Criteria for automatic additionality using provisions of small-scale (SSC) or microscale (MSC) additionally tools

Regarding the above figure, criteria has been decided as “Use regular additionality procedure” because project is not under the positive list of technology Tool 32. Therefore, according to paragraph 10 states of “Demonstration of additionality of small-scale project activities (Tool 21)” paragraph 10: Project owner shall provide an explanation to show that the project activity would not have occurred anyway due to at least one of the following barriers:

- (a) Investment barrier: a financially more viable alternative to the project activity would have led to higher emissions
- (b) Technological barrier: a less technologically advanced alternative to the project activity involves lower risks due to the performance uncertainty or low market share of the new technology adopted for the project activity and so would have led to higher emissions
- (c) Barrier due to prevailing practice: prevailing practice or existing regulatory or policy requirements would have led to implementation of a technology with higher emissions
- (d) Other barriers: without the project activity, for another specific reason identified by the project participant, such as institutional barriers or limited

	<p>information, managerial resources, organizational capacity, financial resources, or capacity to absorb new technologies, emissions would have been higher.</p> <p>Option (a) is chosen.</p> <p>To evaluate economic and financial status of the project activity, the investment analysis is made (Tool 27). There is no public funding in Turkey for finance of this project.</p> <p>Step 0: Demonstration whether the proposed project activity is the first-of-its-kind¹⁴</p> <p>The proposed project activity is not the first-of-its-kind.</p> <p>Step 1 - Identification of alternatives to the project activity consistent with current laws and regulations¹⁵</p> <p>Sub-step 1a - Define alternatives to the project activity:</p> <p>The most realistic and reliable alternatives to the project activity are:</p> <ol style="list-style-type: none"> 1. Proposed project is not undertaken as a VER or ACC project activity 2. Continuation of the current situation-supply of equal amount of electricity by the newly built grid connected power plants <p>The first alternative, which is the implementation of the project without carbon revenue is not financially attractive as discussed in investment analysis section below. The second alternative (Scenario 2) is the baseline scenario and implementation of the proposed project as a VER or ACC activity would be additional to this scenario. Continuation of the current situation is not considered as a realistic alternative due to increasing electricity demand therefore new power plants should be constructed which includes mainly thermal power plants. Implementation of the project is additional to the baseline scenario which is alternative 2 above and therefore reduces the emissions.</p> <p>Outcome of Step 1a</p> <p>Continuation of the current situation is not seen as a realistic alternative due to the increasing electricity demand. Therefore, new power plants should be established in order to meet the electricity demand. In order to prevent the establishment of thermal power plants, new power plants should be established using renewable energy. Implementation of the project is in addition to the base scenario alternative 2 above and therefore reduces emissions.</p> <p>Sub-step 1b. Consistency with mandatory laws and regulation</p> <p>The following applicable mandatory laws and regulations have been identified for the project activity:</p> <ol style="list-style-type: none"> 1. Electricity Market Law
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¹⁴ <https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-01-v7.0.0.pdf>

¹⁵ <https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-01-v7.0.0.pdf>

	<p>2. Law on Utilization of Renewable Energy Resources for the Purpose of Generating Electricity Energy</p> <p>3. Energy Efficiency Law</p> <p>4. Forest Law</p> <p>5. Environment Law</p> <p>The resultant alternatives to the project as outlined in Step 1a are in compliance with the applicable laws and regulations.</p> <p>Outcome of Step 1b</p> <p>Mandatory legislation and regulations for each alternative are taken into account in Outcome of Step 1a. The project owners that is in compliance with mandatory regulations. Therefore, the proposed ACC project activity is considered as additional.</p> <p>Step 2 - Investment analysis ¹⁶</p> <p>The investment analysis has been done in order to make an economic and financial evaluation of the project. No public funding or ODA are available in Türkiye for finance of this type of projects.</p> <p>Step 2a – Determine appropriate analysis method¹⁷</p> <p>Three options to identify the analysis methods are as follows:</p> <ul style="list-style-type: none"> • Simple Cost Analysis • Investment Comparison Analysis • Benchmark Analysis <p>The Simple Cost Analysis is not applicable because the project activity provides economic benefits by selling electricity.</p> <p>There is no alternative investment because the baseline of the project is generation of electricity by the grid.</p> <p>Based on the above situations, the benchmark analysis is chosen for evaluation of the project investment.</p> <p>Step 2b – Apply Benchmark Analysis (Option III)</p> <p>For the purpose of benchmark analysis pre-tax Project IRR has been chosen as the indicator.</p> <p>Local Commercial Lending Rates</p> <p>As the tool states local commercial lending rate is convenient benchmarks for a project IRR, therefore it could be chosen as a benchmark. The lending rates for medium term investments provided by the Strategy and Budget Department of Presidency of the Republic of Türkiye. This project is as a medium-term investment¹⁸ because time frame of the project activity is 25 years.</p>
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¹⁶ <https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-01-v7.0.0.pdf>

¹⁷ <https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-01-v7.0.0.pdf>

¹⁸ <https://www.investopedia.com/terms/m/mtn.asp>

	<p>The Strategy and Budget Department publishes “Interest Rates Applied to Loans and Savings¹⁹” monthly. The benchmark has been calculated by the Department into taking account real values. The interest rate of December 2015 (the investment decision date is 25/12/ 2015) is 11.5 % which reflects the banker’s expectations for a similar pre-tax investment. The investment decision date is taken as the FSRs date. Therefore, the period of time between the finalization of the FSR and the investment decision is the same.</p> <p>Sub-step 2c – Calculation and comparison of financial indicators</p> <p>Investment decision date is 25/12/2015 For this SPP Bundle. Details about the IRR calculation explained below.</p>																			
	<table border="1"> <thead> <tr> <th>Particulars</th> <th>Value</th> <th>Unit</th> <th>Assessment</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Installed Capacity</td> <td>13.160</td> <td>MWe (AC)</td> <td rowspan="2">Verified against Commissioning certificates of plants/16/ which was available at the time of investment decision date of the Makascı-4 SPP Bundle is 25/12/2015 according to the Feasibility Study Reports/19/ and cross verified against System Connection Agreement/18/ of the project. Further, the same has been confirmed during Remote audit.</td> </tr> <tr> <td>14.901</td> <td>MWp (DC)</td> </tr> <tr> <td>Amount Of Equity</td> <td>17,061,213.000</td> <td>\$</td> <td rowspan="2">Verified against Feasibility Study Reports/19/ of the Plants which was available at the time of investment decision. The verification team also crosschecked the project with the project cost considered in other registered projects under various carbon mechanisms</td> </tr> <tr> <td>Total Expenses</td> <td>1,06,386.00</td> <td></td> </tr> </tbody> </table>			Particulars	Value	Unit	Assessment	Installed Capacity	13.160	MWe (AC)	Verified against Commissioning certificates of plants/16/ which was available at the time of investment decision date of the Makascı-4 SPP Bundle is 25/12/2015 according to the Feasibility Study Reports/19/ and cross verified against System Connection Agreement/18/ of the project. Further, the same has been confirmed during Remote audit.	14.901	MWp (DC)	Amount Of Equity	17,061,213.000	\$	Verified against Feasibility Study Reports/19/ of the Plants which was available at the time of investment decision. The verification team also crosschecked the project with the project cost considered in other registered projects under various carbon mechanisms	Total Expenses	1,06,386.00	
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¹⁹ <https://www.sbb.gov.tr/temel-ekonomik-gostergeler/#1542268521132-a9825b93-fa4c>

				<p>which are commissioned around the same time: From the above cost, it is found that the project cost considered for the project activity is appropriate. Also, the PO's audited financial report is verified and found that the total amount of equity is 17,061,213.000 and total expenses of 1,06,386.00 are considered in the IRR sheet/29/ and Feasibility Study Reports of the Plants/19/.</p> <p>Hence, verification team confirms that the Feasibility Study Reports of the Plants /19/ considered for the project activity is appropriate; hence acceptable.</p>
<p>Financial calculation and conclusion The project Internal rate of return (IRR) calculations were provided in a spreadsheet. The calculation was verified and found to be correct by project verification team; as well as the assumptions used in the calculation were deemed to be correct. The IRR without carbon credit revenues is 8.55% which confirms that the proposed project activity in absence of the carbon credit benefits and compared to the benchmark return on equity 11.50% is not financially attractive.</p> <p>Sub-step 2d – Sensitivity Analysis Sensitivity analysis has been carried out for the below mentioned parameters are identified;</p> <ul style="list-style-type: none"> • Investment cost • Operating Cost • Electricity Income • Electricity Generation • PLF 				

	<p>Table: Sensitivity analysis for Makascı-4 RES (except carbon revenue)</p> <p>The Guidance on Assessment of Investment Analysis requires the robustness of the conclusion arrived at to be proved through a sensitivity analysis by varying the critical assumptions to a reasonable variation. The project developer has identified generation, project cost, O&M cost, tariff and PLF as critical assumptions. These constitute more than 20% of the project cost/revenue. Guidance 28 of Tool 27 states that as a general point of departure, variations in the sensitivity analysis should at least cover a range of +10% and –10%, unless this is not deemed appropriate in the context of the specific project circumstances. Since project has already been implemented any variation in project cost is hypothetical. Nevertheless, the project cost has also been subjected to 10% variation. The sensitivity analysis reveals that excepting when the power tariff or PLF goes up by 10% or project cost comes down by 10% as given in the following table</p> <table border="1"> <thead> <tr> <th>Variation %</th> <th>-10%</th> <th>Normal</th> <th>10%</th> </tr> </thead> <tbody> <tr> <td>Investment Cost</td> <td>10.80%</td> <td>8.55%</td> <td>6.63%</td> </tr> <tr> <td>Operating Cost</td> <td>9.57%</td> <td>8.55%</td> <td>7.38%</td> </tr> <tr> <td>Electricity Income</td> <td>7.86%</td> <td>8.55%</td> <td>9.14%</td> </tr> <tr> <td>Electricity Generation</td> <td>5.02%</td> <td>8.55%</td> <td>11.49%</td> </tr> <tr> <td>PLF</td> <td>6.09%</td> <td>8.55%</td> <td>10.44%</td> </tr> </tbody> </table> <p>The results of sensitivity analysis show that with a variation of +10% in tariff, PLF and -10% in project cost pre -tax equity IRR is higher than the benchmark. However, these scenarios are not a likely scenario and the reasonable variations for these parameters were checked by calculating the variation necessary to reach the benchmark and then discussing the likelihood for that to happen.</p> <p>Step 3: Barrier Analysis The additionality of the project has been demonstrated by applying the investment analysis, thus no barrier analysis is carried out.</p>	Variation %	-10%	Normal	10%	Investment Cost	10.80%	8.55%	6.63%	Operating Cost	9.57%	8.55%	7.38%	Electricity Income	7.86%	8.55%	9.14%	Electricity Generation	5.02%	8.55%	11.49%	PLF	6.09%	8.55%	10.44%
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PLF	6.09%	8.55%	10.44%																						
Findings	CAR05 was raised and closed successfully.																								
Conclusion	Based on the information provided in the PSF/28/ and guidance by GCC Project Standard version 03.1/02/ and clarification 01/14/ from GCC verification team confirmed the project activity is deemed additional without any further analysis of the other barriers.																								

D.3.6 Estimation of emission reductions or net anthropogenic removal

Means of Project Verification	<p>According to AMS-I.D methodology, emission reductions related to project activities is estimated as follows:</p> $ER_y = BE_y - PE_y - LE_y$ <p>where</p> <ul style="list-style-type: none"> ER_y= emission reductions in year y (tCO₂/yr) BE_y= baseline emissions in year y (tCO₂/yr) PE_y= project emissions in year y (tCO₂/yr) LE_y= leakage emissions in year y (tCO₂/yr) <p>The baseline emissions are to be calculated as follows:</p>
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	$BE_y = EG_{PJ,y} \times EF_{grid,y}$ <p>where</p> <p>BE_y = Baseline emissions in year y (tCO₂/yr)</p> <p>$EG_{PJ,y}$ = Quantity of net electricity generation supplied by the project plant/unit to the grid in year y (MWh/yr)</p> <p>$EF_{grid,y}$ = Combined margin CO₂ emission factor for grid connected power generation in year y calculated using the latest version of the “Tool to calculate the emission factor for an electricity system” (tCO₂/MWh)</p> <p>According to the Section A.1, average $EG_{PJ,y} = 23,548.569$ MWh/yr. Also, According to “Türkiye National Network Emission Factor Data Sheet” document from Ministry of Energy and Natural Resources, the emission factor coefficient ($EF_{grid,y}$) could be used as 0.6482 tCO₂/MWh.</p> <p>Therefore, the baseline emission annually is:</p> $BE_y = (23,548.569) \times (0.6482) = 15,263 \text{ tCO}_2\text{e/yr}$ <p>Project Emission:</p> <p>According to the AMS-I.D methodology version 18.0 paragraph 39, the project activity is a solar power plant that neither uses fossil fuel nor operates geothermal power plant or having water reservoirs (i.e $PE_{FF,y} = 0$; $PE_{GP,y} = 0$; $PE_{HP,y} = 0$); therefore, the project emission have been considered to be zero. The generation of electricity does not result in GHG emissions.</p> <p>Therefore,</p> $PE_y = 0$ <p>Leakage Emission:</p> <p>No leakage is applicable for Makascı-4 Solar Power Plant Bundle under AMS-I.D methodology.</p> <p>Therefore,</p> $LE_y = 0$ <p>Baseline Emission:</p> <p>The baseline emissions are to be calculated as follows:</p> $BE_y = (EG_{PJ,y} - EG_{PJ,baseline}) \times EF_{grid,y}$ <p>Where:</p> <p>BE_y = Baseline emissions in year y (tCO₂/yr)</p> <p>$EG_{PJ,y}$ = Quantity of net electricity generation supplied by the project plant/unit to the grid in year y (MWh/yr)</p>
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	<p>$EF_{grid,y}$ = Combined margin CO₂ emission factor for grid connected power generation in year y calculated using the latest version of the “Tool to calculate the emission factor for an electricity system” (tCO₂/MWh)</p> <p>$EG_{PJ,baseline}$ = Baseline electricity supplied to the grid in the case of modified or retrofit facilities (MWh). For new power plants this value is taken as zero.</p> <p>The project activity is the installation of a new grid-connected renewable power plant so, $EG_{PJ,baseline} = 0$</p> <p>According to the Makascı-4 Solar Power Plant Bundle ER Calculation Sheet, $EG_{PJ,y} = 23,548.569$ MWh/yr. Also, According to the calculation, the emission factor coefficient ($EF_{grid,y}$) is calculated as 0.6482 tCO₂/MWh.</p> <p>Therefore, the baseline emission annually is:</p> $BE_y = (23,548.569) \times (0.6482) = 15,263 \text{ tCO}_2\text{e/yr}$ <p>Based on the data above, the emission reduction value for Makascı-4 Solar Power Plant Bundle is:</p> $ER_y = BE_y = 15,263 \text{ tCO}_2\text{e/yr}$
Findings	CAR02, CAR03 and CAR04 were raised and closed successfully.
Conclusion	<p>Verification team confirm that the algorithms and formulae proposed to calculate project emissions, baseline emissions, leakage and emission reductions in the PSF/28/ is in line with the requirements of the selected methodology AMS-I.D version 18.0/08/.</p> <p>For ex-ante calculation, the assessment team confirms that</p> <ul style="list-style-type: none"> • All assumptions and data used by the project owner are listed in the PSF/28/ including their references and sources. • All documentation used by project owner as the basis for assumptions and source of data is correctly quoted and interpreted in the PSF/28/. • All values used in the PSF/28/ 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/28/. • All calculations are complete and without any omissions.

D.3.7 Monitoring plan

Means of Project Verification	<p>The monitoring plan described in the PSF/28/ is in compliance with the applied methodology AMS-I.D version 18.0/08/. The monitoring plan has been found to be in compliance with the requirements of the applied methodology for calculation of GHG emission reductions, GCC Environment and-Social-Safeguards-Standard-v2.0/04/ and Project-Sustainability-Standard-v2.1/05/. The assessment team has reviewed all the parameters in the monitoring plan against the requirements of the applied methodology and confirmed that monitoring parameters are applied in line with the requirement of the methodology and relevant in the context of the program. The procedures have been reviewed by the assessment team through document review and interviews with the respective monitoring personnel. The information provided</p>
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has allowed the assessment team to confirm that the proposed monitoring plan is feasible within the project design. The relevant points of monitoring plan have been discussed with the project owner. Specifically, these points include the monitoring methodology, data management, and the quality assurance and quality control procedures to be implemented in the context of the project. Therefore, the project owner will be able to implement the monitoring plan and the achieved emission reductions can be reported ex-post and verified

The parameters that are fixed ex-ante are:

Parameter	Value	Source
Build Margin Emission factor ($EF_{grid, BM, y}$)	0.4153 tCO ₂ /MWh	Emission factor of the Turkish grid determined ex-ante. It's been published by the Ministry of Energy for 2019 on 06/10/2021.
Operating Margin emission factor ($EF_{grid, OM, y}$)	0.7258 tCO ₂ /MWh	
Combined Margin CO ₂ emission factor (EF_{CO_2})	0.6482 tCO ₂ /MWh	

The parameters that are to be monitored ex-post are:

1	EG _{P,J,y}	<p>Net Electricity generated and delivered to the grid by the power plant in year y: The monitoring parameter will be continuously monitored by means of bi-directional tri-vector energy meter of 0.5s accuracy class which is located delivery point of individual project plant. Calibration of the meters are valid for 10 years based on related regulation.²⁰ The meters are sealed and the project owner are not allowed to access the meters. If there is a significant difference between the readings of two devices, electricity distribution companies are informed about this situation. In case of delay in the calibration of the meters, the electricity distribution company and the company itself may be subject to penalties. In case of delay, margin of error is included in ER calculations. EPDK regulations should be followed for the meters to identify the accuracy class of the meters as 0.2 or 0.5. Regarding this, all of the meters have 0.5s accuracy class.</p> <p>Electricity generation which is measured by meters which are located in each plant sites and recorded by electricity distribution company. On the 15th of each month, the previous month's data is verified and the project owner invoices the distribution company for this electricity generation data.</p> <p>Electricity generation data is determined based on data from meter reading reports (OSF reports) provided by the relevant distribution company.</p> <p>These are more conservative than plant records. Electricity generation is recorded through a remote reading system which is called OSOS. Data are cross-checked against invoices or receipts issued for electricity generation and consumption data.</p> <p>The quantity of electricity supplied by the project plant/unit to the grid (UECM) and the quantity of electricity delivered to the project plant/unit from the grid (UEVM) are measured. Net generation electricity data is calculated by subtracting</p>
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²⁰ <https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=6381&MevzuatTur=7&MevzuatTertip=5>

			energy delivered by the project activity to the grid for internal consumption from electricity delivered to the grid.
	2	CO ₂ Emissions Reduction	The parameter is calculated based on the net electricity generation from the project activity and grid emission factor. Reduction of CO ₂ emissions due to implementation of project activity that would otherwise been emitted by thermal power plants. The monitoring parameter will be continuously monitored by means of energy meters as mentioned above monitoring parameter EG _{PJ,y}
	3	Replacing Fossil Fuels with renewable sources of energy	The parameter is calculated based on the net electricity generation from the project activity. The monitoring parameter will be continuously monitored by means of energy meters as mentioned above monitoring parameter EG _{BL,y} .
	4	Long-term jobs (> 1 year) created/ lost	This parameter is monitored based on the number of jobs created by the project owner in the long-term basis and ensures that at least ten employments will be provided from the project activity. This will be verified using the monthly employee records/21/ of the employees who worked on the project activity. This was confirmed by interviewing the project representative during remote audit and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team.
	5	Sources of income generation increased / reduced	The values of monitored parameter is monitored by the number of people employed. This will be verified using the monthly employee records /21/ of the employees who worked on the project activity. This was confirmed by interviewing the project representative during remote audit and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team.
	6	Solid waste Pollution from Hazardous wastes	As per monitoring plan, Solid waste Pollution from Hazardous wastes like transformer oil disposal / replacement or any other oil hazardous from the project activity will be disposed as per guidance given in the 'Turkish Waste Management Regulation' which is the applicable laws/regulations in the host country. This will be monitored by means of the records/41/ by the project owner in the installation site as and when there is a need of disposal/replacement of transformer oil. This was confirmed by interviewing the monitoring personnel of the project activity during remote audit and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team.
	7	Solid waste Pollution from Batteries	The waste batteries will be collected and sent to licensed companies. Amount of waste battery generated are disposed of in an environmentally-sound manner. This parameter is monitored by keeping invoices/41/ of the defunct batteries. This was confirmed by interviewing the project representative during remote audit and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team.

	8	Solid waste Pollution from end-of-life products/ equipment	This parameter is monitored on continuous basis based on the solar panels and other equipment's after ending lifecycle. The PSF/28/ describes the methods for handling and disposing of solar panels and other equipment in accordance with national/local laws. There is no prevailing law in place in regard to how the damaged/defunct solar panels shall be stored or replaced in the host country. The project owner is in the process of devising an internal policy for the same based on the best practice followed domestically/internationally. In the meantime, if regulation or guideline of the host country is released, it shall be ensured that the same is adhered to. This was confirmed by interviewing the monitoring personnel of the project activity during remote audit and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team.
	9	Reducing / increasing accidents	This parameter is monitored on yearly basis based on the number of trainings provided by the project owners to the employees and staffs of the project activity to reduce the accidents at site. The project owner declared that the employees of this project have not been involved in any occupational accidents during their employment. This will be verified using the training records registers maintained in the project site. This was confirmed by interviewing the project representatives during the remote audit and the monitoring practices followed by the project owner is appropriate in relation to the project activity and its acceptable to the assessment team.
	10	Solid waste Pollution from Plastics	Generated plastic waste such as plastic packages within the scope of the project and generated plastic waste due to personal activity may cause soil contamination. Disposal of waste is monitored in case of solid waste pollution caused by plastics in the project site. This was confirmed with the project owner undertakes to manage the plastics in compliance to the prevailing laws and regulations.
Findings		No finding was raised.	
Conclusion		<p>The verification team confirms that,</p> <ul style="list-style-type: none"> • The verification team confirms that the monitoring plan based on the approved monitoring methodology is correctly applied to the PSF/28/. • The monitoring plan will give opportunity for real measurements of achieved emission reductions. The verification team considers that monitoring arrangements described in the monitoring plan is feasible within the project design. • The means of implementation of the monitoring plan are sufficient to ensure that the emission reduction and other voluntary labels achieved from the project activity is verifiable and thereby satisfying the requirement of Verification Standard/03/. • The monitoring plan will give opportunity for real measurements of achieved emission reductions. There are no host country requirements pertaining to monitoring of any sustainable development indicators. Therefore, there are no such parameters identified in the PSF/28/. 	

D.4. Start date, crediting period and duration

Means of Project Verification	The Start date of the project activity is 04/10/2017 which is earliest commissioning date of solar power plant bundle in the project activity. The Commissioning
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	<p>certificates/16/ of all the installation of the project activity has been verified and confirmed start date as per PSF/28/ is found correct and acceptable to verification team.</p> <p>A crediting period of a maximum length of 10 years has been selected by project owner. The start date of the crediting period is stated as 04/10/2017, which is appropriate as per paragraph 40(b) of the Project Standard version 02.1/02/. The expected lifetime of the project activity is 25 years which is verified by the technical details has confirmed based on the sectoral expertise.</p>
Findings	CL05 was raised and closed successfully.
Conclusion	The start dates and the crediting period type & length have been verified and found to be in accordance with GCC project standard version 03.1/02/.

D.5. Environmental impacts

Means of Project Verification	Environmental Impact Assessment Report was prepared within the scope of the Annex-1 list of the EIA Regulation with the letter of the Ministry of Environment and Urbanization dated 20/09/2022.
Findings	No findings raised.
Conclusion	In the opinion of the assessment team, in the project activity environmental impacts is not significant as per host country legislation. Further analysis not required in this context.

D.6. Local stakeholder consultation

Means of Project Verification	<p>According to the Ministry of Environment, Urbanization and Climate, the facilities where the "EIA is not Required" decision is taken are within the scope of Annex-2 list, and Public Participation Meeting is not held in accordance with the regulation. Within the Makascı-4 Solar Power Plant Bundle project, the decision of "EIA is not required" has been made, and a public participation meeting has not been held before.</p> <p>Therefore, the Local Stakeholder meetings were organized by Desilyon Danışmanlık Ticaret A.Ş. for Makascı-4 Solar Power Plant Bundle project. To enhance the participation of all stakeholders several meetings held in the central part of the Konya province Meram district. It was arranged at 14:00 on 01/03/2022. The meetings were announced orally. Furthermore, announcements were sent to the headmen and coffee houses of the nearby settlements and posted on the board.</p> <p><u>Agenda</u></p> <p>14:00 – 14:15 = Opening and Presentation 14:15 – 14:40 = Project Introduction and Sustainability Evaluation 14:40 – 14:55 = Q&A 14:55 – 15:10 = Evaluation and Feedback 15:10 – 15:25 = Closing</p> <p>Local stakeholders were given some information about the project at the beginning of the meeting. The electricity capacity of the project, its effects on the environment, people, and natural life in the region where the project is located were mentioned. Local stakeholders were informed about climate change, the impact of greenhouse gases on the climate and greenhouse gas emissions. It was explained why solar power was preferred for the project and the contribution of renewable energy sources to greenhouse gas emissions. In addition, at the end of the meeting, the Sustainable Development Indicators Evaluation Form was prepared, and the information of the owner was obtained.</p>
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	The stakeholder consultation responses were received by the assessment team. The verification team confirmed by review of the stakeholder responses that the summary of stakeholders' comments reported in PSF/28/ was accurate. There was no negative feedback received. The list of the relevant stakeholders who were requested for feedback is also provided in the PSF/28/.
Findings	No finding was raised.
Conclusion	The verification team confirms that the summary of stakeholders' comments reported in PSF/28/ 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 and all the LSC documents/20/ are verified and found acceptable.

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 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 – 31/12/2020. the host country approval is not required. Thus, for this project activity Host country clearance is not required at the time of project verification.
Findings	FAR 01 raised.
Conclusion	The verification team confirms that no Host Country approval is required by the CORSIA labelled project activity and the HCA will be required during the first or subsequent verification, when the issuance of carbon credit is considered beyond 1 st Jan 2021.

D.8. Project Owner- Identification and communication

Means of Project Verification	The information and contact details of the project owner and project owners themselves has been appropriately incorporated in Appendix 1 of the PSF/28/ which was checked. The Authorization letters signed by the project owners has been verified and also the company registration documents and project owner valid passports have been checked. All information was consistent between these documents.
Findings	No finding was raised.
Conclusion	The verification team confirms that the information of the project owners has been appended as per the template and the information regarding the project owners stated in the PSF/28/ and authorization letter/17/ were found to be consistent

D.9. Global stakeholder consultation

Means of Project Verification	The PSF/28/ was made available through the dedicated interface on the GCC website. The duration of the period for submission of comments for the global stakeholder consultation from 18/05/2022 to 01/06/2022. There were no comments received during this period.
Findings	No findings raised.
Conclusion	The PSF/28/ had been made public for receiving stakeholder feedback and no comments were raised during the GSC process

D.10. Environmental Safeguards (E+)

Means of Project Verification	<p>The Project owner has chosen to apply for the Environmental No-net-harm Label (E+). The assessment of the impact of the project activity on the environmental safeguards has been carried out in section E.1 of the PSF/28/. Out of all the safeguards no risks were identified to the environment due to the project implementation and operation. And the following have been indicated as positive impacts</p> <p>Environment – Air- CO₂ emissions. Environment – Natural Resources - Replacing fossil fuels with renewable sources of energy. Environment – Land - Solid waste Pollution from Hazardous wastes. Environment – Land - Solid waste Pollution from end-of-life products/ equipment. Environment – Land - Solid waste Pollution from Batteries. Environment – Land - Solid waste Pollution from Plastics.</p> <p>Few risks identified regarding solid waste like disposal of damaged PV modules, E waste generated from the project activity & Solid waste Pollution from end-of-life products/ equipment and project owner provided mitigation plan to reduce the risk is not likely to cause any harm.</p> <p>The appropriate monitoring plan has been put in place to monitor the elements marked positive and risks identified due to implementation of the project activity. The detailed matrix has been included in appendix 7 of the report.</p>
Findings	CAR06 was raised and closed successfully.
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	<p>The Project owner has chosen to apply for the Social No-net-harm Label (S+). The assessment of the impact of the project activity on the social safeguards has been carried out in section E.2 of the PSF/28/. Out of all the safeguards no risks were identified to the society due to the project implementation and operation. Only positive impacts identified by the Project owner which is not likely to cause any harm. The following have been identified as positive impacts of the project activity.</p> <p>Social – Jobs - Long-term jobs (> 1 year) created/ lost. Social – Health and Safety – Reducing / Increasing Accidents. Social – Jobs - Sources of income generation increased / reduced.</p> <p>An appropriate monitoring plan has been put in place to monitor both the elements. The project verification team cross-check the claims of positive impact of project in society during the site visit and through supporting documents. The detailed matrix providing the project verification team’s assessment has been included in appendix 6 of the verification report.</p>
Findings	CAR06 was raised and closed successfully.
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	<p>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/28/. Out of the 17 Goals project activity has no adverse effect on any of the goal and contribute to 05 SDGs:</p> <p>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</p>
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	<p>Goal 9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.</p> <p>Goal 11. Make cities and human settlements inclusive, safe, resilient and sustainable.</p> <p>Goal 13. Take urgent action to combat climate change and its impacts</p> <p>The detailed matrix has been included in appendix 7 of the report.</p>
Findings	CAR06 was raised and closed successfully.
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 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/28/ has been included for offsetting the approved carbon credits (ACCs) for the entire crediting period from 04/10/2017 – 03/10/2027.
Findings	FAR 01 was raised.
Conclusion	The project owner has clarified the intent of use of carbon credits for CORSIA hence no double counting/15/ will take place.

D.14. CORSIA Eligibility (C+)

Means of Project Verification	The project activity meets the CORSIA Eligibility since the crediting period is after 04/10/2017 and the project is applying for registration under GCC which is one of the approved programs for eligibility. It was also confirmed that the project activity does not fall under the excluded unit types, methodologies, programmed elements, and/or procedural classes.
Findings	FAR 01 was raised.
Conclusion	<p>The project activity meets the CORSIA Label (C+) eligibility:</p> <p>a) The Project Activity complies with all the requirements for the Emission Unit Criteria of CORSIA</p> <p>b) A written attestation from the host country's national focal point on double counting is not required for Emission units till 31st December 2020;</p> <p>c) The Project Activity complies with all the applicable requirement of the GCC Program and ICAO's requirements on CORSIA Emissions Unit Eligibility Criteria and CORSIA Eligible Emissions Units, as per Clarification No 1/14/., v1.2 paragraph 21-23, and the ACCs/22/ expected to be issued during the crediting period 04/10/2017 – 03/10/2027 is likely to be CORSIA eligible and can be used by International Airlines for offsetting their emissions during all phases of CORSIA and therefore requests GCC Steering Committee to append CORSIA Certification label (C+) to this project.</p>

Section E. Internal quality control

The 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 4KES are duly followed and the Verification report/opinion is reached in an objective manner and complies with the applicable GCC requirements.

The technical review team is collectively required to possess the technical expertise of all the technical area/sectoral scope the project activity relates to. All team members of technical review team are independent of the verification team. The independent technical reviewer(s) may approve or reject the draft verification report. The findings may be identified even at this stage, which needs to be satisfactorily resolved, before submit final report to GCC. The final approval decision is taken by the Head of DOE/Director.

Section F. Project Verification opinion

4K Earth Science Private Limited has been contracted by 'Desilyon Danışmanlık Ticaret A.Ş.' to undertake verification of the project activity "Makascı-4 Solar Power Plant Bundle" in Türkiye. The verification was performed based on rules and requirements defined by GCC for the project activity.

The project activity is a solar power project, which results in reductions of CO₂e emissions that are real, measurable and give long-term benefits to the mitigation of climate change. It is demonstrated that the project is not a likely baseline scenario and the emission reductions attributable to the project are, hence, additional to any that would occur in the absence of the project activity. The project correctly applies the approved baseline and monitoring AMS-I.D version 18.0 and is assessed against latest valid PS/02/, VS/03/ and Environment and Social Safeguards Standard/04/, Project-Sustainability-Standard/05/ and/or other applicable GCC/CDM Decisions/Tools/Guidance/Forms.

The project activity is likely to achieve the anticipated emission reductions stated in the PSF provided the underlying assumptions do not change. The expected emission reductions (annual average) from the project activity are estimated to be 15,263 tCO₂e/year over the 10 years crediting period starting from 04/10/2017.

4K Earth Science Private Limited has verified and hereby certifies that the GCC Project Activity "Makascı-4 Solar Power Plant Bundle":

- has correctly described the Project Activity in the Project Submission Form (version 3.0, dated 15/05/2023) including the applicability of the approved methodology AMS-I.D version 18.0 and meets the methodology applicability conditions, is additional and is expected to achieve the forecasted real, measurable and additional GHG emission reductions, complies with the monitoring methodology, has appropriately conducted local and global stakeholder consultation processes and has calculated emission reduction estimates correctly and conservatively;
- is likely to generate GHG emission reductions amounting to the estimated 1 tCO₂eq over the crediting period, as indicated in the PSF, which are additional to the reductions that are likely to occur in absence of the Project Activity and complies with all applicable GCC rules, including ISO 14064-2 and therefore requests the GCC Program to register 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 therefore requests the GCC Program to register the Project Activity, which is likely to achieve the requirements of the Environmental No-net-harm Label (E+) and the Social No-net-harm Label (S+); and
- is likely to contribute to the achievement of United Nations Sustainable Development Goals (SDGs), comply with the Project Sustainability Standard, and contribute to achieving a total of 05 SDGs, which is likely to achieve the Platinum SDG certification label (SDG+).
- The Project Activity complies with all the applicable requirement of the GCC Program and ICAO's requirements on CORSIA Emissions Unit Eligibility Criteria and CORSIA Eligible Emissions Units, as per Clarification No 1., v1.2 paragraph 21-23, and the ACCs expected to be issued during the crediting period is likely to be CORSIA eligible and can be used by International Airlines for offsetting their emissions during all phases of CORSIA and therefore requests GCC Steering Committee to append CORSIA Certification label (C+) to this project
- is likely to contribute to CORSIA Eligible Emission Units and has CORSIA Label (C+) certification valid till 31 December 2020. A written attestation from the Host country on double counting is not required until 31 December 2020 and the project was found meeting the applicable requirements prescribed by ICAO.

Appendix 1. Abbreviations

Abbreviations	Full texts
ACC	Approved Carbon Credits
AMS	Approved Methodology for SSC Projects
BE	Baseline Emission
BM	Build Margin
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CL	Clarification Request
CM	Combined Margin
CPA	Component Project Activity
CO ₂	Carbon dioxide
CORSIA	Carbon Offsetting and Reduction Scheme for International Aviation
CP	Crediting Period
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
kW	kilo Watt
kWh	kilo Watt hour
LSC	Local Stakeholder Consultation
MoV	Means of Verification
MP	Monitoring Plan
MW	Mega Watt
MWh	Mega Watt hour
OM	Operating Margin
PA	Project Activity.
PSF	Project Submission Form
PE	Project Emission
PLF/CUF	Plant Load Factor/Capacity utilization factor
PO	Project Owner
PS	Project Standard
SDG	Sustainable Development Goal
tCO _{2e}	Tonnes of Carbon dioxide equivalent
UNFCCC	United Nations Framework Convention on Climate Change
VS	Verification Standard

Appendix 2. Competence of team members and technical reviewers

<u>Certificate of Competence</u>						
Name	<input checked="" type="checkbox"/> Mr. <input type="checkbox"/> Ms.	Ma Paa Puratchikkanal				
Qualification Procedure	Fulfils the requirement as per the appointment of personnel procedure of 4KES for Validation and Verification of CDM/VCS/GS/GCC/GHG Projects.					
Appointed to work as:						
	CDM Validator/Verifier	Team Leader	Team Member	Technical Expert	Technical Reviewer	Financial Expert
<i>Appointed</i>	Yes	Yes	Yes	Yes	Yes	Yes
<i>Appointed Date</i>	15-11-2021					
Authorized to work as Technical Expert for:						
<i>Authorized Technical Area</i>	Sectoral Scope	TA Code	Technical Area within the scope			
	Energy industries (renewable - / non-renewable sources)	1.1	Thermal energy generation			
	Energy industries (renewable - / non-renewable sources)	1.2	Renewables			
	Energy demand	3.1	Energy demand			
	Construction	6.1	Construction			
	Waste handling and disposal	13.1	Solid waste and wastewater			
	Waste handling and disposal	13.2	Manure			
	Agriculture	15.1	Agriculture			
	GHG+					
	E+					
	S+					
	SDG+					
Authorized to work as Local Expert for:						
<i>Country/Countries</i>	India, Sri Lanka, Indonesia, Vietnam, Turkey, Thailand, Brazil, Myanmar					
Compliance check by: Anand S. R.						

<u>Certificate of Competence</u>						
Name	<input type="checkbox"/> Mr. <input checked="" type="checkbox"/> Ms.	Swati S Acharya				
Qualification Procedure	Fulfils the requirement as per the appointment of personnel procedure of 4KES for Validation and Verification of CDM/VCS/GS/GHG Projects.					
Appointed to work as:						
	CDM Validator/Verifier	Team Leader	Team Member	Technical Expert	Technical Reviewer	Financial Expert
<i>Appointed</i>	No	No	Yes	No	No	No
<i>Appointed Date</i>	01-11-2021					
Authorized to work as Technical Expert for:						
<i>Authorized Technical Area</i>	Sectoral Scope	TA Code	Technical Area within the scope			
	Energy industries (renewable - / non-renewable sources)	1.2	Renewables			

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	GHG+		
	E+		
	S+		
	SDG+		
Authorized to work as Local Expert for:			
Country/Countries	India		
Compliance check by: Anand S. R.			

Certificate of Competence						
Name	<input checked="" type="checkbox"/> Mr. <input type="checkbox"/> Ms.	Sanjay Kumar				
Qualification Procedure	Fulfils the requirement as per the appointment of personnel procedure of 4KES for Validation and Verification of CDM/VCS/GS/GCC/GHG Projects.					
Appointed to work as:						
	CDM Validator/Verifier	Team Leader	Team Member	Technical Expert	Technical Reviewer	Financial Expert
Appointed	Yes	Yes	Yes	Yes	Yes	No
Appointed Date	24-11-2022					
Authorized to work as Technical Expert for:						
Authorized Technical Area	Sectoral Scope	TA Code	Technical Area within the scope			
	Energy industries (renewable - / non-renewable sources)	1.2	Renewables			
	Energy demand	3.1	Energy demand			
	Construction	6.1	Construction			
	Waste handling and disposal	13.1	Solid waste and wastewater			
	GHG+					
	E+					
S+						
SDG+						
Authorized to work as Local Expert for:						
Country/Countries	India and Sri Lanka					
Compliance check by: Anand S. R.						

Appendix 3. Document reviewed or referenced

No.	Author	Title	References to the document	Provider
1	GCC	GCC Program Manual	Version 03.1	Publically available
2	GCC	Project Standard	Version 03.1	Publically available
3	GCC	Verification Standard	Version 03.1	Publically available
4	GCC	Environment-and-Social - Safeguards-Standard	Version 3.0	Publically available
5	GCC	Project-Sustainability-Standard	Version 3.0	Publically available
6	GCC	Project Submission Form	Version 01.1	Publically available
7	GCC	Project Submission Form (PSF)- Template	Version 3.2	Publically available
8	UNFCCC	Methodology: AMS-I.D version 18.0	Version 20.0	Publically available
9	UNFCCC	Tool to calculate the emission factor Version 7.0	Weblink	Publically available
10	UNFCCC	TOOL01: Tool for the demonstration and assessment of additionality (Version 07.0.0)	TOOL 01	Publically available
11	UNFCCC	TOOL07: Tool to calculate the emission factor for an electricity system; Version 07.0.	TOOL 07	Publically available
12	UNFCCC	TOOL21: Demonstration of additionality of small-scale project activities; Version 13.1.	TOOL 21	Publically available
13	UNFCCC	TOOL24: Common practice, Version 03.1.	TOOL 24	Publically available
14	UNFCCC	TOOL27: Investment analysis, Version 11.0.	TOOL 27	Publically available
15	GCC	Clarification No. 01.	CLARIFICATION No 01	Publically available
16	Project Owner	Standard on Avoidance of Double Counting, Version 1.0	Dated 22/07/2022	Project Owner
17	Project Owner	Commissioning Certificate (Earliest)	Dated 04/10/2017	Project Owner
18	Project Owner	Letter of Authorization regarding project Owner of Makascı-4 Solar Power Plant Bundle.	Dated 10/05/2022	Project Owner
19	Project Owner	System Connection Agreement of Makascı-4 Solar Power Plant Bundle.	Dated 27/08/2014	Project Owner
20	Project Owner	Feasibility Study Reports of the Plants.	Dated 10/04/2017	Project Owner
21	Project Owner	Local Stakeholder Consultation documents like invitation, Notes on LSC, Meeting Photos, MOM.	Dated 01/03/2022	Project Owner
22	Project Owner	Employee Records / HR Records	-	Project Owner
23	Project Owner	Declaration for Intended use of ACCs	Dated 28/07/2022	Project

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No.	Author	Title	References to the document	Provider
				Owner
24	Project Owner	ODA Declaration	Dated 28/07/2022	Project Owner
25	GCC	Solid Waste Records/Register	Dated 13/04/2023	Publicly available
26	Project Owner	EIA Regulation for Makascı-4 Solar Power Plant Bundle.	Dates	Project Owner
		BGES-1 GES	05/02/2016	
		B GES ENERJİ-3 GES	20/01/2016	
		CGES-1 GES	05/02/2016	
		C GES ENERJİ-2 GES	20/01/2016	
		DGES ENERJİ-1 GES	20/01/2016	
		DGES ENERJİ-2 GES	18/01/2016	
		EGES ENERJİ-1 GES	18/01/2016	
		EGES ENERJİ-2 GES	22/01/2016	
		ÇAĞLAYAN-2	05/02/2016	
		ÇAĞLAYAN-4 GES	22/01/2016	
		KEHRİBAR-2 GES	18/01/2016	
		KEHRİBAR-3 GES	18/01/2016	
		GİTAŞ-3 GES	08/03/2016	
		ADAKALE GES	22/03/2016	
Cihangir AYDOĞAN-3 GES	17/03/2016			
Yaşar AYDOĞAN-3 GES	17/03/2016			
İbrahim AYDOĞAN-4 GES	07/03/2016			
27	Project Owner	Calibration Certificate	-	Project Owner
28	GCC	Project Verification Report Template	Version 03.1	Publicly available
29	Project Owner	PSF Version 1.1	Dated 21/09/2022	Project Owner
		PSF Version 2.0	Dated 14/04/2023	
		PSF Version 3.0	Dated 15/05/2023	
30	Project Owner	IRR Sheet Version 1.1	Dated 21/09/2022	Project Owner
		IRR Sheet Version 2.0	Dated 27/03/2023	
		IRR Sheet Version 3.0	Dated 14/04/2023	
31	Project Owner	ER Sheet Version 1.1	Dated 21/09/2022	Project Owner
		ER Sheet Version 2.0	Dated 27/03/2023	
		ER Sheet Version 3.0	Dated 20/04/2023	
32	Project Owner	Electricity Market Law	https://www.mevzuat.gov.tr/MevzuatMetin/1.5.4628.pdf	Publicly Available
33	Project Owner	Law on Utilization of Renewable Energy Resources for the Purpose of Generating Electricity Energy	https://www.mevzuat.gov.tr/MevzuatMetin/1.5.5346.pdf	Publicly Available
34	Project Owner	Energy Efficiency Law	https://www.resmigazete.gov.tr/eskiler/2007/05/20070502-2.htm	Publicly Available
35	Project Owner	Forest Law	https://www.mevzuat.gov.tr/MevzuatMetin/1.3.6831.pdf	Publicly Available
36	Project Owner	Environment Law	https://www.mevzuat.gov.tr/MevzuatMetin/1.5.2872.pdf	Publicly Available
37	CDM	CDM Website https://cdm.unfccc.int/Projects/projse/arch.html https://cdm.unfccc.int/Projects/Validation/index.html	-	Publicly Available

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No.	Author	Title	References to the document	Provider
38	VERRA	Verra Registry https://registry.verra.org/app/search/VCS/All%20Projects	-	Publically Available
39	Gold Standard	GS Website https://registry.goldstandard.org/projects?q=&page=1	-	Publically Available
40	Project Owner	HSE Law ..\Hse law.pdf	-	Publically Available
42	I.REC Standard	International REC Standard (I-REC) https://www.irecstandard.org/registries/	-	Publically Available.

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

Table 1. CLs from this Project Verification

CL ID	01	Section no.		Date : 04/07/2022
Description of CL				
<p>Project Owner's (PO) is requested to submit the following documents / supporting's:</p> <ol style="list-style-type: none"> 1. Commissioning Certificates of all the 15 Installations. 2. Details of Sanctioned Connected Load / Contract Demand of all 15 installations. 3. Power Purchase Agreements. 4. Proof for Start date of project. 5. Declaration of intended use of Approved Carbon Credits (ACCs). 6. EIA decision proof. 7. Local Stakeholder Invitations, Photographs and Minutes of Meeting. 8. Company HR Policy to support the claims made in PSF. 9. Makasci's Waste management practices and record keeping process. 10. ODA declaration 11. Details of workers employed during construction stages (both temporary & permanent) and no. of women employed. 12. Details of employees employed for the operation of project activity (both temporary & permanent) and no. of women employed. 13. Details of Balance of Plant (BOP). 14. Calibration certificates for the energy meters. 15. Records of training. 				
Project Owner's response				Date : 27/03/2023
<ol style="list-style-type: none"> 1. It has been shared in "5-Commissioning Certificates" of LoD. 2. It has been shared in "9-Connection Agreement" of LoD. 3. It has been shared as Connection Agreement because for SPP in Turkey, the connection agreement can use instead of Power Purchase Agreement "9-Connection Agreement" of LoD. 4. It has been mentioned in Commissioning Certificates of all plants. So kindly find the List of Document in "5-Comissioning Certificates". 5. It has been shared in "25-ACC Declaration" of LoD. 6. It has been shared in "22-EIA Exemption Decision" of LoD. 7. It has been shared in "26-LSC Proof" of LoD. 8. It has been shared in "27- Company Policy" of LoD. 9. It has been shared in "24-Proof for Environmental and Social benefit" of LoD. 10. It has been shared in "28-ODA Declaration" of LoD. 11. It has been shared in "24-Proof for Environmental and Social benefit" of LoD. 12. It has been shared in "24-Proof for Environmental and Social benefit" of LoD. 13. It has been shared in "17- Single Line Diagram" of LoD. 14. It has been shared in "29- Calibration Certificates" of LoD. 15. It has been shared in "15-Training Records" of LoD. 				
Documentation provided by Project Owner's				
Revised List of Documents.				
GCC Verifier assessment				Date: 25/04/2023
The above-mentioned documents have been provided and it have been reviewed. Thus, the CL01 is closed.				

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CL ID	02	Section no.	A.1 Table 3	Date : 04/07/2022
Description of CL				
PO to clarify the difference in the number of inverters i.e. why more number of inverters used for less area?				
Project Owner's response				Date : 27/03/2023
Since the maximum power (kW) of inverters are different from each other, different number of inverters are being used.				
Documentation provided by Project Owner's				
Revised PSF.				
GCC Verifier assessment				Date: 25/04/2023
The PSF revised in this context and now in line with the details provided in the Section A.1 is appropriate. CL02 is closed.				

CL ID	03	Section no.	A.3 – Table 3	Date : 04/07/2022
Description of CL				
The total of electricity generation looks to be 25,004. Please clarify accordingly.				
Project Owner's response				Date : 27/03/2023
The total electricity generation is provided by using feasibility report and the value has been corrected.				
Documentation provided by Project Owner's				
Revised PSF.				
GCC Verifier assessment				Date: 25/04/2023
The PSF revised in this context and now in line with the details provided in the feasibility report. Thus, CL03 is closed.				

CL	04	Section no.	B.2	Date : 04/07/2022
Description of CAR				
The applicability of methodologies for AMS-I.D version 18.0 conditions is not matching with the para mentioned in the PSF.				
Project Owner's response				Date : 27/03/2023
The applicability of methodology has been revised accordingly.				
Documentation provided by Project Owner's				
Revised PSF.				
GCC Verifier assessment				Date: 25/04/2023
The PSF revised in this context and now in line with the details provided in the applicability of methodologies for AMS-I.D version 18.0 conditions. Thus, CL04 is closed.				

CL	05	Section no.	C.3.2 and C.3.3	Date : 04/07/2022
Description of CAR				
Start date of crediting period need to be clarified.				
Project Owner's response				Date : 27/03/2023
The first commissioning date of the project is 04/10/2017 and the crediting period start date is day after the commissioning date which is 05/10/2017.				
Documentation provided by Project Owner's				
Revised PSF.				
GCC Verifier assessment				Date: 25/04/2023
The above-mentioned query has been clarified and reviewed with the PSF. Thus, CL05 is closed.				

Table 2. CARs from this Project Verification

CAR	01	Section no.	A.3	Date : 04/07/2022
Description of CAR				
The following details are not adequately presented:				
<ul style="list-style-type: none"> - Type of PV modules used is not clear (whether Mono / Poly Crystalline Technology) - Details of Inverter - Type of structure used for solar panel mounting 				
Project Owner's response				Date : 27/03/2023
Detailed information about modules and inverters have been added in section A.3.				
Documentation provided by Project Owner's				
Revised PSF.				
GCC Verifier assessment				Date : 25/04/2023
The PSF revised in this context and now in line with the details provided in the section A.3. Thus, CAR01 is closed.				

CAR	02	Section no.	ER Excel Sheet	Date : 04/07/2022
Description of CAR				
Project name mentioned in the Excel sheet is incorrect.				
Project Owner's response				Date : 27/03/2023
It has been corrected.				
Documentation provided by Project Owner's				
Revised Excel sheet.				
GCC Verifier assessment				Date : 25/04/2023
The Excel sheet revised in the context and now in line with project name mentioned in the PSF. Thus, CAR 02 is closed.				

CAR	03	Section no.	Excel Sheet (J13, J14 and J15)	Date : 04/07/2022
Description of CAR				
The "Parameters" column states Electricity generation, Reduction of PM2.5 and PM10 for Meldan Solar Power Plant Bundle. Why Meldan SPP Bundle? And on what basis 132.69 GWh value have been calculated?				
Project Owner's response				Date : 27/03/2023
The name of the bundle has been written mistakenly and it has been corrected. Also, GWh value corrected.				
Documentation provided by Project Owner's				
Revised Excel Sheet.				
GCC Verifier assessment				Date : 25/04/2023
The Excel sheet revised in the context and now in line with name of the bundle mentioned in the PSF. Thus, CAR 03 is closed.				

CAR	04	Section no.	ER Excel Sheet	Date : 04/07/2022
Description of CAR				
Crediting period duration mentioned is not matching with what has been provided in the PSF.				
Project Owner's response				Date : 27/03/2023
It has been corrected.				
Documentation provided by Project Owner's				
Revised Excel Sheet.				
GCC Verifier assessment				Date : 25/04/2023
The Excel sheet revised in the context and now in line with duration of the crediting period mentioned in the PSF. Thus, CAR 04 is closed.				

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CAR	05	Section no.	IRR Excel Sheet	Date : 04/07/2022
Description of CAR				
Project name mentioned in the IRR sheet is incorrect. And also provide the IRR sheets for each PO as per the requirements addressing the investment analysis guidelines. Sensitivity on Generation is not provided. Clarify?				
Project Owner's response				Date: 27/03/2023
Project name has been revised accordingly and Sensitivity on Generation is also provided.				
Documentation provided by Project Owner's				
Revised IRR Sheet.				
GCC Verifier assessment				Date: 25/04/2023
The IRR sheet revised in the context and now in line with project name mentioned in the PSF and as above mention sensitivity on generation details have been provided and reviewed. Thus, CAR 05 is closed.				

CAR	06	Section no.	E.1, S.2 and F	Date : 04/07/2022
Description of CAR				
Please provide the following for claims in the PSF: <ol style="list-style-type: none"> 1. Claims for environmental safeguards in the section E.1 2. Claims for social safeguards in the section S.1 3. And proof for claims on SDGs in section F. 				
Project Owner's response				Date : 27/03/2023
All claims the Section E.1, S.2 and F have been shared in "List of Documents".				
Documentation provided by Project Owner's				
Revised PSF.				
GCC Verifier assessment				Date: 25/04/2023
The above-mentioned claims for Environmental safeguards in the section E.1, Social safeguards in the section S.1 and SDGs in section F have been provided and reviewed. Thus, CAR06 is closed.				

Table 3. FARs from this Project Verification

FAR ID	01	Section no.		Date: 04/07/2022
Description of FAR				
Verifier should certify CORSIA Label (C+) till 31 Dec 2020. For first or subsequent verifications Host Country Authorization to be provided and same to be verified.				
Project Owner's response				Date:
Documentation provided by Project Owner				
GCC Project Verifier assessment				Date:

Appendix 5. Matrix for Identifying Environmental Impacts, Establishing Safeguards and Performing Do-No-Harm Risk Assessments in the PSF and GCC Verifier's conclusion

Impact of Project Activity on		Information on Impacts, Do-No-Harm Risk Assessment and Establishing Safeguards									Project Owner's Conclusion		GCC Verifiers 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		3 rd 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 unsafe) and shall be indicated as Harmful (Actions required).	Describe the operational controls and best practices, focusing on how to implement and operate the Project Activity, to reduce the risk of impacts that have been identified as Harmful .	Describe the Program of Risk Management Actions (refer to Table 3), focusing on additional actions (e.g., 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 -1 for No)	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 -1 for No)
Environmental Safeguards														
Environment - Air	SO ₂ emissions	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	NO _x emissions	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	CO ₂ emissions	The project reduces CO ₂ emissions since it reduces the amount of fossil fuel used. Thus, air pollution decreases.	N/A	The project reduces CO ₂ emissions in the baseline; hence the project will not cause any harm in this regard	-	-	N/A	N/A	N/A	The electricity generation will be monitored by using electricity meters. Thus, emission reduction will be calculated accordingly	The project is expected to result in lower CO ₂ emission than the baseline throughout the crediting period	+1	The project will have a positive impact by reducing measurable amount of CO ₂ emissions. This amount of emission reduction will be monitored as per monitoring plan in the PSF in section B.7.1.	+1
	CO emissions	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	Suspended particulate matter (SPM) emissions	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	Fly ash emissions	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	Non-Methane Volatile Organic Compounds (NMVOCs)	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	Odor Emissions	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	-	N/A	-
Noise Pollution	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	-	N/A	-	
Environment - Land	Solid waste Pollution from Plastics	Generated plastic waste such as plastic packages within the scope of the project and generated plastic waste due to personal activity may cause soil contamination	N/A	N/A	Harmless	-	N/A	N/A	N/A	Disposal of waste is monitored in case of solid waste pollution caused by plastics in the project site.	The project owner undertakes to manage the plastics in compliance to the prevailing laws and regulations.	+1	The project will have a positive impact of handling of generated plastic wastes is similar with handling of hazardous wastes and batteries. Waste invoices that are recorded once in a year by mobile waste tracking system are data source for this parameter. For further endorsement, plastic waste generation and handling reports are kept. The data / parameter	+1

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

													table related to this monitoring parameter has been added the section B7.1.	
	<i>Solid waste Pollution from Hazardous wastes</i>	Damaged solar panels on site can cause adverse environmental impacts if not managed well.	N/A	N/A	Harmless	-	N/A	N/A	N/A	The details of the damaged and returned solar panel modules will be kept in the records for future verifications.	The project owner undertakes to manage the solar panel module waste in an appropriate manner and in accordance with applicable laws and regulations.	+1	The Transformer oil or any other hazardous waste will be disposed as per applicable laws and regulations in the host country. Hence there is no impact considered for the project activity however to ensure compliance of the laws and regulations the project owner monitored the same throughout the crediting period by means of records of oil disposed /replaced from the project activity. The monitoring plan provided is provided in section B.7.1 is appropriate and acceptable to the verification team.	+1
	<i>Solid waste Pollution from Bio-medical wastes</i>		N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	<i>Solid waste Pollution from E-wastes</i>		N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	-	N/A	
	<i>Solid waste Pollution from Batteries</i>	There is no battery pollution which is anticipated during the operation of the project. It will be disposed in the future according to "Turkish Waste Management Regulation".	Turkish Waste Management Regulation	-	Harmless	-	N/A	N/A	N/A	Disposal of waste is monitored in case of solid waste pollution caused by batteries in the project site.	The project owner undertakes to manage the battery in compliance to the prevailing laws and regulations.	+1	The project will have a positive impact by using the waste management of batteries under the regulation Turkish government. This amount of energy generated from the renewable energy sources i.e., solar power plant will be monitored as per monitoring plan in the PSF section B.7.1 for the parameter EG _{facility,y} and assessment of the same is provided section D.3.7 of the Project Verification Report.	+1
	<i>Solid waste Pollution from end of life products/ equipment</i>	If the solar panel modules have not been managed well after their end-of-life, they might have negative impact for environment.	Waste Management Regulation ²²	-	Harmless	-	-	Damage d/defective solar module modules will be stored and disposed of in accordance with national/local laws.	Harmless	Details of damaged and returned solar modules will be retained for future verification.	The project owner undertakes to manage the solar panel module waste in an appropriate manner and in accordance with applicable laws and regulations.	+1	Project owner provided mitigation plan to reduce the risk is not likely to cause any harm to the environment. The appropriate monitoring plan has been put in place to monitor the risks identified	+1

Global Carbon Council

²² <https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=20644&MevzuatTur=7&MevzuatTertip=5>

Project Verification Report

														due to the implementation of the project activity This will be monitored as per monitoring plan in the PSF section B.7.2 and assessment of the same is provided section D.3.7 of the Project Verification Report.	
	Soil Pollution from Chemicals (including Pesticides, heavy metals, lead, mercury)	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	Soil erosion	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	N/A	-	N/A	-
Environment - Water	Reliability/ accessibility of water supply	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	Water Consumption from ground and other sources	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	Generation of wastewater	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	Wastewater discharge without/with insufficient treatment	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	Pollution of Surface, Ground and/or Bodies of water	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	N/A	-	N/A	-
Environment - Natural Resources	Conserving mineral resources	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	Protecting/ enhancing plant life	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	Protecting/ enhancing species diversity	N/A	N/A	-	-	-	N/A	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	Protecting/ enhancing forests	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	Protecting/ enhancing other depletable natural resources	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	Conserving energy	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	Replacing fossil fuels with renewable sources of energy	The project replaces fossil fuels with renewable sources of energy since it is a solar power plant.	There is no such legal limit.	N/A	-	-	N/A	N/A	N/A	The electricity generated from solar power will be monitored throughout the crediting period. You can see the data and monitoring records in B.7.1.	The generated electricity by the project activity will be continuously measured and the related CO ₂ emission reduction will be calculated according to the applied methodology.	+1	The project will have a positive impact by equally replacing the energy generated by fossil fuels with renewable energy sources (solar). This amount of energy generation from the project activity will be monitored as per monitoring plan in the PSF Section B.7.1 for the parameter EG _{facility,y} and assessment of the same is provided section D.3.7 of the Project Verification Report.	+1	
Replacing ODS with non-ODS refrigerants	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	N/A	-	N/A	-	
<p>Note: If the score is: (a) zero or greater, the overall impact is neutral or positive and there is no net harm; and (b) less than zero, the overall impact is negative and there is net harm to Environment. Score is obtained after adding the individual scores in each of the rows in the last column of the above table.</p>															
Net Score:		+5													

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

Appendix 6. Matrix for Identifying Environmental Impacts, Establishing Safeguards and Performing Do-No-Harm Risk Assessments in the PSF

Impact of Project Activity on		Information on Impacts, Do-No-Harm Risk Assessment and Establishing Safeguards									Project Owner's Conclusion		GCC Verifier's Conclusion	
		Description of Impact (both positive and negative)	Legal requirement /Limit	Do-No-Harm Risk Assessment			Risk Mitigation Action Plans		Do-No-Harm Residual Risk Assessment		Self-Declaration		3rd Party Audit	
				Not Applicable (No actions required)	Harmless (No actions required)	Harmful (Actions required)	Operational Controls	Program of Risk Management Actions	Re-evaluate Risks	Monitoring	Explanation of Conclusion	The Project Activity will not cause any harm	Verification Process	Will the Project Activity cause any harm?
Social impacts on the identified categories²³ indicated below.	Indicators for social impacts	Describe the impacts on society and stakeholders, both positive and negative, that may result from constructing and operating of the Project Activity.	Describe the applicable national regulatory requirements / legal limits related to the identified risks of social impacts.	If no social impacts are anticipated, then the Project Activity is unlikely to cause any harm (is safe) and shall be indicated as Not Applicable (No actions required)	If social impacts are anticipated, but are expected to be in compliance with applicable national regulatory requirements/ legal limits, then the Project Activity is unlikely to cause any harm (is safe) and shall be indicated as Harmless (No actions required)	If social impacts are anticipated that will not be in compliance with the applicable national regulatory requirements / legal limits, then the Project Activity is likely to cause harm (may be unsafe) and shall be indicated as Harmful (Actions required).	Describe the operational controls and best practices, focusing on how to implement and operate the Project Activity, to reduce the risk of impacts that have been identified as Harmful .	Describe the Program of Risk Management Actions (refer to Table 3), focusing on additional actions (e.g., construction of crèche for workers) that will be adopted to reduce the risk of impacts that have been identified as Harmful .	Re-evaluate risks after Risk Mitigation Actions plans have been developed (refer to previous two columns) for impacts that have been identified as Harmful . Indicate whether the risks have been eliminated or reduced and, where appropriate, indicate them as Harmless (No actions required)	Describe the monitoring approach and the parameters to be monitored for each impact that has been identified as Harmful and to be described in the PSF (refer to Table 3).	Describe how the Project Owner has concluded that the Project Activity is likely to achieve the identified Risk Mitigation Action Plan targets for managing risks to levels that are unlikely to cause any harm.	Confirm that the Project Activity risks of negative social impacts are expected to be managed to levels that are unlikely to cause any harm (Mark +1 for Yes or -1 for No)	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 -1 for No)
Social Safeguards														
Social Jobs	Long-term jobs (> 1 year) created/ lost	The project creates permanent job opportunities for the operational period. 10 people have been employed as long-term workers. Without this project, people would be engaged in farming or animal husbandry, but thanks to this work, they have permanent and regular jobs.	Employment is made according to national employment regulations.	N/A	-	-	N/A	N/A	N/A	The number of people employed in the project will be monitored through SGK (Social Security Institution) records or payroll records.	Employment has been recorded. Labor law protects the employees. In addition, there are signed contracts between the project owner and the employees.	+1	The project operation has created new job opportunities in the area during operational phase of the project activity. The number of persons employed would be monitored through HR records/ payroll records. . Also, project owner ensures that at least ten employees will be provided in the project activity This will be monitored as per monitoring plan in the PSF section B.7.1 and assessment of the same is provided section D.3.7 of the Project Verification Report.	+1
	New short-term jobs (< 1 year) created/ lost	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	Sources of income generation increased / reduced	The project increases income by creating job opportunities	All payments and right comply with the Labor Law. ²⁴	N/A	-	-	N/A	N/A	N/A	The number of people employed in the project will be monitored through payroll records.	When necessary, statement of employment can be provided.	+1	This parameter is monitored on a yearly basis based on revenues generated and recurring expenses from the	+1

²³ sourced from the CDM SD Tool and the sample reports are available (<https://www4.unfccc.int/sites/sdcmicrosite/Pages/SD-Reports.aspx>)

²⁴ <https://www.mevzuat.gov.tr/MevzuatMetin/1.5.4857.pdf>

													project activity. This will be verified based on the annual audited accounts book of the project owner. This will be monitored as per monitoring plan in the PSF section B.7.1 and assessment of the same is provided section D.3.7 of the Project Verification Report.	
	Disease prevention	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	-	N/A	-
Social - Health & Safety	Reducing / increasing accidents	Occupational accidents at the site may be occurred.	All trainings and precautions are completed according to the HSE Law ²⁵ .	N/A	-	-	N/A	N/A	N/A	In order to prevent possible accidents, employees are regularly provided with trainings by authorized institutions and persons. Records of these trainings will be provided.	Occupational health and safety training is provided to all employees regularly. Moreover, new employees are provided to these trainings.	+1	The Project owner will provide regular safety training to the employees and also encouraging to do the work with always with PPE kits for avoiding the accidents at the project site which is assessed as positive impacts of the project activity and hence the score claim by the project owner is acceptable and appropriate. This will be monitored as per monitoring plan in the PSF section B.7.1 and assessment of the same is provided section D.3.7 of the Project Verification Report.	+1
	Reducing / increasing crime	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	Reducing / increasing food wastage	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	Reducing / increasing indoor air pollution	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	Efficiency of health services	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	Sanitation and waste management	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	Global Car													
Social - Education	Job related training imparted or not	N/A	-	N/A	-	-	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	Educational services improved or not	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	Project-related knowledge dissemination effective or not	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	-	N/A	-

²⁵ <https://www.mevzuat.gov.tr/MevzuatMetin/1.5.6331.pdf>

Social - Welfare	Improving/deteriorating working conditions	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	Community and rural welfare	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	Poverty alleviation (more people above poverty level)	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	Improving / deteriorating wealth distribution/generation of income and assets	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	Increased or / deteriorating municipal revenues	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	Women's empowerment	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	-	N/A	-
	Reduced / increased traffic congestion	N/A	N/A	N/A	-	-	N/A	N/A	N/A	N/A	N/A	-	N/A	-
Note: If the score is: (a) zero or greater, the overall impact is neutral or positive and there is no net harm; and (b) less than zero, the overall impact is negative and there is net harm to society. Score is obtained after adding the individual scores in each of the rows in the last column of the above table.														
Net Score:		+3												
Project Owner's Conclusion in PSF:		The Project Owner confirms that the Project Activity will not cause any net harm to society.												
GCC Project Verifier's Opinion:		The GCC Verifier certifies that the Project Activity is not likely to cause any net harm to Society.												

Appendix 7. Matrix for Demonstration of Contribution of Project to Sustainable Development

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

Goal 3. Ensure healthy lives and promote well-being for all at all ages	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Goal 4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Goal 5. Achieve gender equality and empower all women and girls	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Goal 6. Ensure availability and sustainable management of water and sanitation for all	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
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" by the utilization of solar power as a renewable energy source. Related indicator: 7.2.1 Renewable energy share in the total final energy consumption.	Yes	Increasing the share of renewable energy sources in the total electricity generation delivered to the national grid	Generate 23,548.659 MWh clean energy annually in average.	To increase the share of electricity generation capacity installed from renewable energy sources.	The project increases the share of renewable energy in Türkiye's energy generation mix by providing clean energy. The plant provides 23,548.659 MWh of clean energy to the grid annually in average.	Calculate the share of installed capacity from renewable energy.	The first commissioning date of project is 04/10/2017. Project continues to produce clean energy without any problems.	Yes	This project is renewable solar power project started operation from 04/10/2017 and same was verified with the commissioning certificates provided by the project owner. The generated power from the project activity is the clean energy and continuously monitored by the energy meters installed at the site and included in the monitoring plan in the PSF.	Yes	
Global Carbon Council Goal 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	SDG Target 8.5 "By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities and equal pay for work of equal value". Related indicator: 8.5.1 Average hourly earnings of female and male employees, by occupation, age and persons with disabilities	Yes	Generating income and job opportunities	Providing employment opportunities for at least 10 people	Recruitment of at least 10 people, including people with disabilities	The project generate employment for both operation and construction period and created long-term employment for the people working at the construction site.	The number of people employed in the project will be monitored through SGK (Social Security Institution) records or payroll records.	Personnel have been employed by the project owner according to the regulations and the social security payments of the personnel are made regularly.	Yes	This is a direct positive impact of the project activity, which will help to reduce unemployment in the host country, this parameter is verifiable during the monitoring period. The total number of persons working in the project activity along with details of female-male break up, age and role and persons with disabilities, if any will be monitored and Payroll/HR records will be used to monitor this parameter. The relevant monitoring plan is included in the section B.7.1 of the PSF also the assessment of the same has been provided D.3.7 of PVR.	Yes	

<p>Goal 9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation</p>	<p>SDG Target 9.4 "By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities". Related indicator: 9.4.1 CO2 emission per unit of value added</p>	<p>Yes</p>	<p>Provides a clean and resilient power generation facility</p>	<p>The project is annual 23,548.659MWh resilient energy generation facility.</p>	<p>Providing clean energy</p>	<p>Providing clean energy by avoiding 15,263 tCO₂ annually in average.</p>	<p>The project has produced clean energy by implementing a solar power plant and helps the adaptation of clean energy technologies.</p>	<p>Check project implementation continues</p>	<p>Yes</p>	<p>This is the indirect positive impact of the project activity; this project is renewable solar power project and same was verified with the commissioning certificates provided by the project owner. The generated power from the project activity continuously monitored by the energy meters installed at the site and included in the monitoring plan in section B.7.1 of the PSF.</p>	<p>Yes</p>
<p>Goal 10. Reduce inequality within and among countries</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>
<p>Goal 11. Make cities and human settlements inclusive, safe, resilient and sustainable</p>	<p>SDG Target 11.6 "By 2030, reduce The adverse per capita environmental impacts of cities, including by paying special attention to air quality and municipal and other waste management." Indicator 11.6.2 Annual mean levels of fine particulate matter (e.g. PM2.5 and PM10) in cities (population weighted)</p>	<p>Yes</p>	<p>Decrease the amount of PM2.5 and PM10 emissions in the cities</p>	<p>Reduction of PM2.5 is 0.0031 µg/m³. and reduction of PM10 is 0.0063 µg/m³.</p>	<p>Annual mean levels of fine particulate matter (e.g. PM2.5 and PM10) in cities (population weighted)</p>	<p>As known, fossil fuel emissions are secondary sources of PM2.5 and PM10 in the cities. Since the project reduces the use of fossil fuels, PM2.5 and PM10 formation will be reduced accordingly. Hence, the project helps to improve air quality in cities.</p>	<p>PM2.5 and PM10 have been recorded by Ministry of Environment Urbanization and Climate Change and you can see the ER calculation sheet excel. PM2.5 and PM10 were measured in implementation of the project activity several times. The measurement will be conducted by project owner after 5 years. Also, General Directorate of Meteorology measures these levels regularly.</p>	<p>Project Owner operates the first plant since 04/10/2017 and complies with targeted SDGs so far</p>	<p>Yes</p>	<p>This is direct positive impact of the project which will avoid around 15,263 tCO₂ /year. The generated power from the project activity is the clean energy and continuously monitored by the energy meters installed at the site and included in the monitoring plan in the PSF.</p>	<p>Yes</p>
<p>Goal 12. Ensure sustainable consumption and production patterns</p>	<p>N/A</p>	<p>N/A</p>	<p>N/ Reduction of PM2.5 is 0.0174 µg/m³. and reduction of PM10 is 0.0352 µg/m³. A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>

<p>Goal 13. Take urgent action to combat climate change and its impacts</p>	<p>SDG Target 13.3 "Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning". Related indicator: 13.3.2 Number of countries that have communicated the strengthening of institutional, systemic and individual capacity-building to implement adaptation, mitigation and technology transfer, and development actions</p>	<p>Yes</p>	<p>Eliminate 15,263 tCO₂ annually in average</p>	<p>Commissioning of annual average 23,548.659 MWh renewable energy power plant</p>	<p>Reducing greenhouse gas emissions by 15,263 tCO₂ tons annually in average.</p>	<p>Since solar energy is used in the project, there is no greenhouse gas emission related to the project activity. Eliminates 15,263 tCO₂ annually in average.</p>	<p>Calculate avoided GHG emissions every year.</p>	<p>The first plant is operated since 04/10/2017 by project owner and complied with targeted SDGs so far.</p>	<p>Yes</p>	<p>This is direct positive impact of the project which will avoid around 15,263 tCO₂ annual average over the crediting period. The generated power from the project activity is the clean energy and continuously monitored by the energy meters installed at the site and included in the monitoring plan in the PSF.</p>	<p>Yes</p>
<p>Goal 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>
<p>Goal 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>
<p>Goal 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>
<p>Goal 17. Strengthen the means of implementation and revitalize the global partnership for sustainable development</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>
<p>SUMMARY</p>									<p>Targeted</p>	<p>Likely to be Achieved</p>	
<p>Total Number of SDGs</p>									<p>5</p>	<p>5</p>	
<p>Certification label (Bronze, Silver, Gold, Platinum, or Diamond) for the ACCs as defined in the PSF</p>									<p>Platinum</p>	<p>Platinum</p>	

Appendix 8. Project Implementation and Monitoring Photographs





Photographic Evidence of Makascı-4 Solar Power Plant Bundle





Meters Photographic Evidence of Makascı-4 Solar Power Plant Bundle

DOCUMENT HISTORY

Version	Date	Comment
V 3.1	31/12/2020	<ul style="list-style-type: none"> ▪ 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	<ul style="list-style-type: none"> ▪ Revised version released on approval by the Steering Committee as per the GCC Program Process; ▪ Revised version contains the following changes: <ul style="list-style-type: none"> ○ Change of name from Global Carbon Trust (GCT) to Global Carbon Council (GCC); ○ Considered and addressed comments raised by the Steering Committee: <ul style="list-style-type: none"> ➤ 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 CORSIA²⁶;
V 2.0	25/06/2019	<ul style="list-style-type: none"> ▪ 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	<ul style="list-style-type: none"> ▪ Initial version released for approval by the GCC Steering Committee under GCC Program Version 1

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²⁶See 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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