المجلس العالمي للبصمة الكربونية
GLOBAL CARBON COUNCIL

Project Verification Report

V3.1 - 2020

CONTENTS

COVER PAGE Project Verification Report Form (PVR)	
Complete this form in accordance with the instructions.	
BASIC INFORMATION	
Name of approved GCC Project Verifier / Reference No. (also provide weblink of approved GCC Certificate)	Re Carbon Gözetim Denetim ve Belgelendirme Ltd. Şti. Reference No: GCCV008/00 https://www.globalcarboncouncil.com/wp-content/uploads/2023/06/GCCV00800_ReCarbon_GCC-VC20230625.pdf
Type of Accreditation	☐ Individual Track[1] ☒ CDM Accreditation ☐ ISO 14065 Accreditation Name of the entity that provided the accreditation: United Nations Framework Convention on Climate Change Initial Accreditation: 25/11/2011 Extension of scope of accreditation/ Re-accreditation: 04/11/2016 Re-accreditation date of validity 11/03/2022 to 24/03/2027 https://cdm.unfccc.int/DOE/list/DOE.html?entityCode=E-0054
Approved GCC Scopes and GHG Sectoral scopes for Project Verification	GCC Scopes: Green House Gas (GHG# - ACC) Environmental No-harm (E+) Social No-harm (S+) Sustainable Development Goals (SDG+) GHG Sectoral scopes: 1. Energy (renewable/non-renewable sources) (CDM TA 1.1, 1.2) 2. Energy distribution (CDM TA 2.1) 3. Energy demand (CDM TA 3.1) 13. Waste handling and disposal (CDM TA 13.1, 13.2) 15. Agriculture (CDM TA 15.1)
Validity of GCC approval of Verifier	25/06/2023 to 04/09/2023
Title, completion date, and Version number of the PSF to which this report applies	Title of the PSF: Balsuyu Domanic Bundled Solar Power Plants

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

	Completion date and Version number of the PSF: 28/09/2023; version 1.6
Title of the project activity	Balsuyu Domanic Bundled Solar Power Plants
Project submission reference no. (as provided by GCC Program during GSC)	S00305
Eligible GCC Project Type[2] as per the Project Standard (Tick applicable project type)	☒ **Type A:** ☐ Type A1 ☒ Type A2 (Sub-Type 1) ☐ **Type B – De-registered CDM Projects:** ☐ Type B1 ☐ Type[3] B2
Date of completion of Local stakeholder consultation	27/05/2022
Date of completion and period of Global stakeholder consultation. Have the GSC comments been verified. Provide web-link.	Date of completion of Global stakeholder consultation: 28/08/2022 Period of Global Stakeholder consultation: 14/08/2022 – 28/08/2022 Web-link: https://www.globalcarboncouncil.com/global-stakeholders-consultation-5/
Name of Entity requesting verification service (can be Project Owners themselves or any Entity having authorization of Project Owners)	Kilittaşı Mühendislik Müşavirlik İnşaat Ticaret Ltd. Şti.
Contact details of the representative of the Entity, requesting verification service (Focal Point assigned for all communications)	Kilittaşı Mühendislik Müşavirlik İnşaat Ticaret Ltd. Şti. Address: Ceyhun Atuf Kansu Cad. No. 176/15 06520 Cankaya/Ankara Telephone: +90 5383275657 E-mail: iperdogan@gmail.com
Country where project is located	Türkiye

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

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

<table>
<tr><td>GPS coordinates of the Project site(s)</td><td>
<table>
<tr><th>SPP#</th><th>SSP Name</th><th>Latitude</th><th>Longitude</th></tr>
<tr><td>1</td><td>Adalsan-1 GES</td><td>39.764319°
39°45'51.55"N</td><td>29.471635°
29°28'17.89"E</td></tr>
<tr><td>2</td><td>Adalsan-2 GES</td><td>39.767180°
39°46'1.85"N</td><td>29.470350°
29°28'13.26"E</td></tr>
<tr><td>3</td><td>Amilsan-1 GES</td><td>39.763280°
39°45'47.81"N</td><td>29.470810°
29°28'14.92"E</td></tr>
<tr><td>4</td><td>Amilsan-2 GES</td><td>39.767393°
39°46'2.62"N</td><td>29.471899°
29°28'18.84"E</td></tr>
<tr><td>5</td><td>Lacinsan-1 GES</td><td>39.765404°
39°45'55.45"N</td><td>29.471915°
29°28'18.89"E</td></tr>
<tr><td>6</td><td>Lacinsan-2 GES</td><td>39.766357°
39°45'58.88"N</td><td>29.470640°
29°28'14.30"E</td></tr>
<tr><td>7</td><td>Eryas GES</td><td>39.766173°
39°45'58.22"N</td><td>29.466854°
29°28'0.67"E</td></tr>
<tr><td>8</td><td>Gorkem GES</td><td>39.766175°
39°45'58.23"N</td><td>29.468582°
29°28'6.89"E</td></tr>
<tr><td>9</td><td>Kizilagac GES</td><td>39.765199°
39°45'54.72"N</td><td>29.467089°
29°28'1.52"E</td></tr>
</table>
</td></tr>
<tr><td>Applied methodologies
(approved methodologies of GCC or CDM can be used)</td><td>AMS-I.D.: Grid connected renewable electricity generation, Version 18.0</td></tr>
<tr><td>GHG Sectoral scopes linked to the applied methodologies</td><td>Sectoral scope 01: Energy industries (renewable / non-renewable sources)</td></tr>
<tr><td>Project Verification Criteria:
Mandatory requirements to be assessed</td><td>☒ ISO 14064-2, ISO 14064-3
☒ GCC Rules and Requirements
☒ Applicable Approved Methodology
☒ Applicable Legal requirements /rules of host country
☒ National Sustainable Development Criteria (if any)
☒ Eligibility of the Project Type
☒ Start date of the Project activity
☒ Meet applicability conditions in the applied methodology
☒ Credible Baseline
☒ Additionality
☒ Emission Reduction calculations
☒ Monitoring Plan
☒ No GHG Double Counting
☒ Local Stakeholder Consultation Process
☒ Global Stakeholder Consultation Process</td></tr>
</table>

	☒ United Nations Sustainable Development Goals (Goal No 13-Climate Change) ☐ Others (please mention below)
Project Verification Criteria: Optional requirements to be assessed	☒ Environmental Safeguards Standard and do-no-harm criteria ☒ Social Safeguards Standard do-no-harm criteria ☒ United Nations Sustainable Development Goals (in additional to SDG 13) ☒ CORSIA requirements
Project Verifier's Confirmation: The *GCC Project Verifier* has verified the GCC project activity and therefore confirms the following:	The GCC Project Verifier [Re Carbon Gözetim Denetim ve Belgelendirme Ltd. Şti.], certifies the following with respect to the GCC Project Activity [Balsuyu Domanic Bundled Solar Power Plants]. ☒ The Project Owner has correctly described the Project Activity in the Project Submission Form (version 1.5, 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 and additional GHG emission reductions, complies with the monitoring methodology, has appropriately conducted local and global stakeholder consultation processes and has calculated emission reductions estimates correctly and conservatively. ☒ The Project Activity is likely to generate GHG emission reductions amounting to the estimated 87,742 tCO_2e over the crediting period, as indicated in the PSF, which are additional to the reductions that are likely to occur in absence of the Project Activity and complies with all applicable GCC rules, including ISO 14064-2 and ISO 14064-3. ☒ The Project Activity is not likely to cause any net-harm to the environment and/or society and complies with the Environmental and Social Safeguards Standard, and is likely to achieve the following labels: ☒ Environmental No-net-harm Label (**E⁺**) ☒ Social No-net-harm Label (**S⁺**) ☒ The Project Activity is likely to contribute to the achievement of United Nations Sustainable Development Goals (SDGs), complies with the Project Sustainability Standard, and contributes to achieving a total of [3] SDGs, with the following[4] SDG certification label (**SDG⁺**): ☐ Bronze SDG Label ☒ Silver SDG Label

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

	☐ Gold SDG Label ☐ Platinum SDG Label ☐ Diamond SDG Label ☒ The Project Activity complies with all the applicable requirements of the GCC Program and ICAO's requirements on CORSIA Emissions Unit Eligibility Criteria and CORSIA Eligible Emissions Units, as per Clarification No 1., v1.3 paragraph 23-25, and the ACCs expected to be issued during the crediting period is likely to be CORSIA eligible and can be used by International Airlines for offsetting their emissions during all phases of CORSIA and therefore requests GCC Steering Committee to append CORSIA Certification label (C+) to this project. ☒ The Project Activity complies with all the applicable GCC rules[5] and therefore recommends GCC Program to register the Project activity with above mentioned labels.	
Project Verification Report, reference number and date of approval	929 Domanic Solar Bundle Date of Approval: 18/12/2023	
Name of the authorised personnel of GCC Project Verifier and his/her signature with date	Mr. Rohit BADAYA Technical Reviewer	Ms. Esin TUNALI Certification Manager
		
	18/12/2023	18/12/2023

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

1. PROJECT VERIFICATION REPORT

Section A. Executive summary

>>

Re Carbon Gözetim Denetim ve Belgelendirme Ltd. Şti. was appointed by “Alperen Elektrik Üretim A.Ş.” to perform the project verification of the GCC project activity titled “Balsuyu Domanic Bundled Solar Power Plants” in Türkiye through a contract, dated 25/08/2022. The scope of the project verification is the independent and objective review of the Project Submission Form (PSF). The project verification was performed between 01/12/2022 and 18/12/2023, on the basis of requirements of GCC project framework v3.0, GCC program manual v4.0, GCC program processes v4.0, GCC project standard v3.1, GCC project sustainability standard v3.1, GCC project verification standard v3.1, GCC Environment & Social safeguards standard v3.0, GCC Program definitions v3.1, ISO 14064-2 & ISO 14064-3, applicable approved CDM Methodology “AMS-I.D.: Grid connected renewable electricity generation, Version 18.0”, relevant UNFCCC criteria for the Clean Development Mechanism (CDM) and Host Party Criteria, as well as criteria given to provide for consistent project operations, monitoring and reporting. The objective of this project verification activity is to have an independent third party opinion for the assessment of the project design, and to ensure a thorough assessment of the proposed project activity against the GCC and applicable CDM requirements.

The project verification was performed by a project verification team consisting of “Fikriye Seda Atabek as the GCC Project Auditors’ Team Leader, Öykü Yakupoğlu as the GCC Project Auditors’ Team Leader Trainee, Selen Cilasun as the GCC Project Auditor Trainee, Dr. Seza Danışoğlu as the financial expert and Rohit Badaya as the ITR”. The project verification team and ITR was assigned to this verification activity on 25/08/2022, taking all the above factors into consideration and following the contract review procedure.

The project verification team and ITR details are given in the table below:

Name	Role	Host Country Experience	Scope Coverage	Technical Expertise (TA 1.2)	Involvement
Fikriye Seda Atabek	GCC Project Auditors’ Team Leader	☒	☒	☒	*Administrative *Desk Review *Remote Site Visit *Reporting
Öykü Yakupoğlu	GCC Project Auditors’ Team Leader Trainee	☒	☒	☒	*Administrative *Desk Review *Remote Site Visit *Reporting
Selen Cilasun	GCC Project Auditor Trainee	☒	☒	☒	*Administrative *Desk Review *Reporting

Name	Role	Host Country Experience	Scope Coverage	Technical Expertise (TA 1.2)	Involvement
Dr. Seza Danışoğlu	Financial Expert	☒	☐	☐	*Desk Review (Investment Analysis)
Rohit Badaya	ITR	☒	☒	☒	*Independent Technical Review

The processes of the project verification activity are desk review, remote site visit, follow-up interviews, resolution of outstanding issues, technical review and issuance of final opinion on the project activity.
"Balsuyu Domanic Bundled Solar Power Plants" project activity is operated by "Alperen Elektrik Üretim A.Ş.". The purpose of the project is to produce clean energy by utilizing solar energy and supplying it to the national grid of Türkiye. The project is located in Saruhanlar village, Domanic district, Kütahya province, Türkiye. There are 9 individual solar power plants in this proposed "Balsuyu Domanic Bundled Solar Power Plants" project. The plants and their technical features are as follows:

Plant	Brand of Solar Panel /D19/	Panel Power (Wp)	Panel Unit Number	Brand of the Inverter /D25/	Power of the Inventers (kW)	Number of Inventers	Installed Capacity (DC) (kWp)	Installed Capacity (AC) (kWe)
Adalsan-1	Phono Solar	330	3024	Huawei	66	14	1,000	875
Adalsan-2	Phono Solar	330	3024	Huawei	66	14	1,000	875
Amilsan-1	Phono Solar	330/325	2988/28	Huawei	66	14	1,000	875
Amilsan-2	Phono Solar	330	3024	Huawei	66	14	1,000	875
Lacinsan-1	Phono Solar	330	3024	Huawei	66	14	1,000	875
Lacinsan-2	Phono Solar	330	3024	Huawei	66	14	1,000	875
Eryas	Phono Solar	330	3024	Huawei	66	14	1,000	875
Gorkem	Phono Solar	330	3024	Huawei	66	14	1,000	875
Kizilagac	Phono Solar	330	3024	Huawei	66	14	1,000	875
Total Installed Capacity							**9,000**	**7,875**

The technical features of the plants are confirmed by the provisional acceptance documents /D10/, the technical documents of the panels (i.e. Phono Solar panels) /D19/, and the technical documents of the inverters (i.e. Huawei inverters)/D25/.
Total installed capacity of the project is 7.875 MWe. The estimated average annual electricity generation of the each plant is as follows:

No	Name of power plant unit	Annual Electricity

		Generation MWh/year
1	Adalsan-1 GES	1504.0
2	Adalsan-2 GES	1504.0
3	Amilsan-1 GES	1504.0
4	Amilsan-2 GES	1504.0
5	Lacinsan-1 GES	1504.0
6	Lacinsan-2 GES	1504.0
7	Eryas GES	1504.0
8	Gorkem GES	1504.0
9	Kizilagac GES	1504.0
	TOTAL	13,536.0 MWh

Global Solar Atlas data (https://globalsolaratlas.info/map?c=39.447505,29.216307,7&s=39.766545,29.470596&m=site, from the web site, electricity production potential of project location (Domanic) is 9x1504 MWh/MWp=13,536 MWh) are used to find these estimated annual electricity generation values of the solar power plants. Considering the locations and installed capacities of the plants, the estimated electricity generation values are found suitable by the project verification team.

As per the provisional acceptance protocols/D10/, the legal owners of the solar power plants are as follows:

- Adalsan 1 GES: Adalsan Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti.
- Adalsan 2 GES: Adalsan Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti.
- Amilsan-1 GES: Amilsan Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti.
- Amilsan-2 GES: Amilsan Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti.
- Lacinsan-1 GES: Laçinsan Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti.
- Lacinsan-2 GES: Laçinsan Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti.
- Eryas GES: Eryaş Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti.
- Gorkem GES: Görkem-1 Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti.
- Kizilagac GES: Kızılağaç Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti.

These six legal owners (companies) are merged under the Alperen Elektrik Üretim A.Ş as per “Kahramanmaraş Chamber of Commerce Trade Gazette, 30/07/2020, Number 10129, p.57”. The relevant Trade Gazette was provided by the Project Owner /D42/.
All 9 solar power plants have the same commissioning date (start date) which is 19/11/2019 and this information is confirmed with the provisional acceptance documents of the power plants/D10/.
The emission factor is taken as 0.6488 tCO_2e/MWh which is published by Ministry of Energy and Natural Resources. Therefore, the estimated annual emission reduction value is 8,774 tCO_2e. The estimated total emission reduction value for the crediting period (10 years) is 87,742 tCO_2e. Without the proposed project activity, more thermal power plants would need to be built in order to supply the same amount of electricity, which would result in higher GHG emissions.
As a result of this project verification, Re Carbon Gözetim Denetim ve Belgelendirme Ltd. Şti. concludes the following:

☒ The review of the project design documentation and the subsequent follow-up interviews have provided Re Carbon Gözetim Denetim ve Belgelendirme Ltd. Şti. with sufficient evidence to determine the fulfillment of all stated criteria. In our opinion, the project meets all the GCC requirements and relevant UNFCCC requirements for the CDM. Therefore, Re Carbon Gözetim Denetim ve Belgelendirme Ltd. Şti. recommends the project for

registration by the GCC.

☐ The review of the project design documentation and the subsequent follow-up interviews have not provided Re Carbon Gözetim Denetim ve Belgelendirme Ltd. Şti. with sufficient evidence to determine the fulfillment of all stated criteria. Therefore, Re Carbon Gözetim Denetim ve Belgelendirme Ltd. Şti. do not recommend the project for registration by the GCC and will inform the project developer(s) and the GCC on this decision.

Section B. Project Verification team, technical reviewer and approver

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B.1. Project Verification team

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of GCC Project Verifier or outsourced entity)	Involvement in			
						Desk/document review	Online-site inspection[6]	Interviews	Project Verification findings
1.	GCC Project Auditors' Team Leader	EI	Atabek	Fikriye Seda	Central office, Ankara, Re Carbon Gözetim Denetim ve Belgelendirme Ltd. Şti.	√	√	√	√
2.	GCC Project Auditors' Team Leader Trainee	IR	Yakupoğlu	Öykü	Central office, Ankara, Re Carbon Gözetim Denetim ve Belgelendirme Ltd. Şti.	√	√	√	√
3.	GCC Project Auditor Trainee	IR	Cilasun	Selen	Central office, Ankara, Re Carbon Gözetim Denetim ve Belgelendirme Ltd. Şti.	√	X	X	√
4	Financial Expert	EI	Danışoğlu	Seza	Central office, Ankara,	√	X	X	√

[6]The remote audit has been conducted. The ERs are less than 100,000 tCO_2 and there is no pre-project information that is relevant to the registration requirements for the project activity that may not be traceable post registration, hence the site visit is not mandatory inline with the para28 of Verification Standard.

					Re Carbon Gözetim Denetim ve Belgelendirme Ltd. Şti.				

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	Badaya	Rohit	Central office, Ankara, Re Carbon Gözetim Denetim ve Belgelendirme Ltd. Şti.

Section C. Means of Project Verification

C.1. Desk/document review

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The list of the documents which were reviewed during the project verification period is given in Appendix 3.

C.2. On-site inspection

Duration of on-site inspection: 08/12/2022[7]				
No.	**Activity performed on-site**	**Site location**	**Date**	**Team member**
1.	To verify the information and address issues found in the document review, the project verification team conducted interviews with the plant workers and other stakeholders. 1) Implementation and operation of the proposed GCC project activity as per the PSF and GCC requirements 2) Review of information flows for generating, aggregating, and reporting the monitoring parameters 3) Interviews with relevant personnel about the operational and data	Online/Remote audit		GCC Project Auditors' Team Leader (Mrs. Fikriye Seda Atabek) GCC Project Auditors' Team Leader Trainee (Ms. Öykü Yakupoğlu)

[7] Remote audit has been conducted

	collection procedures 4) Cross-check between information provided in the project submission form and data from other sources such as plant logbooks, inventories, purchase records or similar data sources 5) Identification of quality control and quality assurance procedures 6) Assessment of E+, S+, SDG+ and CORSIA aspects as per the PSF and GCC requirements 7) Assessment of Stakeholder Consultation by interviewing the stakeholders			

C.3. Interviews

No.	Interview			Date	Subject	Team member
	Last name	First name	Affiliation			
1.	Sağlam	Uğur	Electrician – Alperen A.Ş.	08/12/2022	As per Section C.2	Project Verification Team
2.	Demir	İsmail	Security – Alperen A.Ş.	08/12/2022	As per Section C.2	Project Verification Team
3.	Seykan	İsmail	Security – Alperen A.Ş.	08/12/2022	As per Section C.2	Project Verification Team
4.	Uludağ	Hasan	Security – Alperen A.Ş.	08/12/2022	As per Section C.2	Project Verification Team
5.	Ayverdi	Mehmet	Mukhtar – Saruhanlar Village	08/12/2022	As per Section C.2	Project Verification Team
6.	Pabuççu	Ali Uğur	Electrical Electronics Engineer – Alperen A.Ş.	08/12/2022	As per Section C.2	Project Verification Team
7.	Erdoğan	İncigül	Consultant - Kilittaşı Mühendislik Müşavirlik İnşaat Ticaret Ltd. Şti.	08/12/2022	As per Section C.2	Project Verification Team
8.	Erdoğan	Ersöz	Consultant - Kilittaşı Mühendislik Müşavirlik İnşaat Ticaret Ltd. Şti.	08/12/2022	As per Section C.2	Project Verification Team

C.4. C.4. Sampling approach

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No sampling approach is used for this project verification process.

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

Areas of Project Verification findings	Applicable to Project Types	No. of CL	No. of CAR	No. of FAR
Green House Gas (GHG)				
Identification and Eligibility of project type	A_1, A_2, B_1, B_2	-	-	-
General description of project activity	A_1, A_2, B_1, B_2	2 (CL02, CL03)	15 (CAR01, CAR02, CAR03, CAR04, CAR05, CAR06, CAR07, CAR08, CAR09, CAR10, CAR11, CAR31, CAR32, CAR33, CAR34)	-
Application and selection of methodologies and standardized baselines	A_1, A_2, B_1, B_2	1 (CL01)	2 (CAR12, CAR13)	-
- Application of methodologies and standardized baselines	A_1, A_2, B_1, B_2	1 (CL01)	2 (CAR12, CAR13)	-
- 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	-	1 (CAR14)	-
- Baseline scenario	A_1, A_2, B_1, B_2	1 (CL05)	1 (CAR15)	-
- Demonstration of additionality including the Legal Requirements test	A_1, A_2, B_1, B_2	-	5 (CAR16, CAR17, CAR18, CAR19, CAR35)	-
- Estimation of emission reductions or net anthropogenic removals	A_1, A_2, B_1, B_2	-	3 (CAR20, CAR21, CAR36)	-
- Monitoring plan	A_1, A_2, B_1, B_2	-	4 (CAR22, CAR23,	-

			CAR37, CAR38)	
Start date, crediting period and duration	A_1, A_2, B_1, B_2	-	-	-
Environmental impacts	A_1, A_2, B_1, B_2	1 (CL04)	3 (CAR24, CAR25, CAR26)	-
Local stakeholder consultation	A_1, A_2, B_1	-	1 (CAR39)	-
Approval & Authorization- Host Country Clearance	A_1, A_2, B_1, B_2	-	1 (CAR30)	1 (FAR01)
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 (CAR27)	-
Social Safeguards (S^+)	A_1, A_2, B_1	-	1 (CAR28)	-
Sustainable development Goals (SDG^+)	A_1, A_2, B_1	-	1 (CAR29)	-
Authorization on Double Counting from Host Country (only for CORSIA)	A_1, A_2, B_1	-	-	-
CORSIA Eligibility (C^+)		-	-	1 (FAR01)
Total		5	39	1

Section D. Project Verification findings

D.1. Identification and eligibility of project type

Means of Project Verification	The project verification team checked that the project type specified in the PSF is suitable according to the GCC Project Standard, v3.1 with reviewing of the documents (Provisional Acceptance Protocols /D10/, PSF document in GCC website). The start date of the project is 19/11/2019 (which is after 01/01/2016, before 05/07/2020) and it is confirmed via the provisional acceptance protocol /D10/ of the project activity. Moreover, the complete submission to GCC was done on 06/06/2022 (which is before 05/07/2022) and it is also confirmed via GCC Projects Portal. Therefore, the project type is Type A2 (Sub-Type 1). The project activity is not required by a legal mandate and does not implement a legally enforced mandate. As per the provisional acceptance protocols /D10/, the legal owners of the solar power plants are as follows: • Adalsan 1 GES: Adalsan Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti. • Adalsan 2 GES: Adalsan Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti. • Amilsan-1 GES: Amilsan Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti. • Amilsan-2 GES: Amilsan Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti. • Lacinsan-1 GES: Laçinsan Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti. • Lacinsan-2 GES: Laçinsan Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti. • Eryas GES: Eryaş Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti. • Gorkem GES: Görkem-1 Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti. • Kizilagac GES: Kızılağaç Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti. These six legal owners (companies) are merged under the Alperen Elektrik Üretim A.Ş as per “Kahramanmaraş Chamber of Commerce Trade Gazette, 30/07/2020, Number 10129, p.57”. The relevant Trade Gazette was provided by the Project Owner /D42/. For the commissioning of solar projects in Türkiye, it must be checked whether it complies with the host country legal requirements after passing various inspections. The solar power plants are unlicensed. In the Turkish Electricity Market, natural or legal persons who can produce electrical energy in the type of activity regulated by the Regulation on Unlicensed Electricity Generation have been enabled to produce electricity without obtaining a license and establishing a company. The other host country regulations that the project activity complies with are: • Regulation on Electricity Market Connection and System Usage • Regulation on Environmental Impact Assessment • Regulation on Electricity Grid If these regulations are not complied with, operation permits cannot be obtained in Türkiye for solar power plants. Besides these, it is confirmed by the project verification team that the project activity delivers real, measurable and additional emission reductions compared to its baseline with checking and re-producing the emission reduction calculations. Also, the calibration documents dated 26/11/2019 and 01/12/2019 of the electricity meters were examined by the project verification team /D12, D13/. The project activity applies AMS-I.D.: Grid connected renewable electricity generation (v18.0), which is an approved CDM Baseline and Monitoring Methodology, to calculate the emission reductions. Furthermore, double counting issue was also assessed /D22/ and the project verification team checked the I-REC Registry (https://evident.services/device-register) and the solar power plants are not available within I-REC Registry database.

	Similarly, VCS project database (http://vcsprojectdatabase.org/#/home) and GS project database (https://registry.goldstandard.org/projects?q=&page=1) were checked and the solar power plants are not available within VCS and GS projects' databases, either. Given that CDM projects are not applicable in Türkiye and the solar power plants do not appear on domestic REC scheme, I-REC, VCS and GS registries. Therefore, it could be confirmed that no RECs and other VER carbon credits are being issued for this bundled project. Also, a declaration dated 19/10/2022 about double counting was provided by Alperen Elektrik Üretim A.Ş /D22/.
Findings	No findings were raised in this section.
Conclusion	The project verification team confirmed that the complete submission to GCC was done on 06/06/2022 (which is before 05/07/2022) and the project start date is 19/11/2019 (which is after 01/01/2016, before 05/07/2020) based on the provided provisional acceptance protocols /D10/. Therefore, this GCC project qualifies under Type A2 (Sub-Type A1). Also, the project activity is in line with the requirements which are indicated in GCC Project Standard, v3.1.

D.2. General description of project activity

Means of Project Verification	The project verification team, adhering to the GCC Project Standard (v.3.1) and GCC Project Verification Standard (v3.1.) requirements, checked the accuracy of the information given for the project activity in Section A.1 (such as the parts of the project activity, the installed capacities, technical properties of the panels and inverters, relevant dates, SDG contributions and so on) with conducting online site visit, making interviews and reviewing documents. The KMZ (Keyhole Markup Language Zipped) file of the project activity was provided by the project owner /D24/. The project coordinates which are indicated in the PSF are in line with this KMZ file. Also, the land registry certificate of the project activity was provided by the project owner. The same coordinates were reached by searching the island and parcel numbers on https://parselsorgu.tkgm.gov.tr/ website. According to Demonstration of debundling as per Tool 20: Assessment of debundling for small-scale project activity", version (v04.1) and GCC Clarification No. 01, V1.3 – 2022, the project activity is not a debundled component of larger project. In regard the Figure 2 of the Tool 20, there is no registered SSC PA with the same project participants as the proposed SSC PA. Therefore project is not deemed to be a debundled component of a large project activity. The same has been crosschecked with publically available resources i.e., GCC, CDM, VERRA, GS registries and found the information provided by the project owner is correct and acceptable. As Checked from Google Maps, there are no projects within 1 km of the boundary of this project activity applied for GCC registration. By reviewing the LoA of the project activity /D45/ it has been confirmed by the project verification team that the project owner is Alperen Elektrik Üretim A.Ş. The legal approvals and authorisations, which were received by the project owner, are listed in Section C.1 (Desk/document review) of this document. The technical features of the installed technology were checked by the technical documents of the equipment (Phono Solar, Huawei and Makel) /D19, D25/. The numbers and the installed capacity of the installed technology can be confirmed via the provisional acceptance protocols of the solar power plants /D10/. The project activity is a greenfield. The KMZ file of the project activity was checked for before 2019 /D24/. The area was an empty land (i.e. greenfield).
Findings	CAR01, CAR02, CAR03, CAR04, CAR05, CAR06, CAR07, CAR08, CAR09, CAR10 and CAR11 were raised during the project verification process, which were successfully closed.
Conclusion	The project activity consists of 9 parts (Adalsan-1, Adalsan-2, Amilsan-1, Amilsan-2, Lacinsan-1, Lacinsan-2, Eryas, Gorkem and Kizilagac). The brand of the panels is Phono Solar (Polycrystal) and the brand of the inverters is Huawei. The project verification team reviewed the technical details provided by Phono Solar and Huawei

	and confirmed the information /D19, D25/. The parts were seen during the online site visit, dated 08/12/2022. Moreover, provisional acceptance protocols /D10/ were examined to check the project start date and the crediting period start date of the project activity. The average annual electricity generation is taken as 13,536 MWh. The Global Atlas Data is used to find this estimated annual electricity generation value of the project activity. Considering the locations and installed capacities of the plants, the estimated electricity generation value is found suitable by the project verification team. For the additional certification labels (E+, S+ and SDG+), the information in sections E.1, E.2 and F in the PSF has been reviewed. For E+ and S+, chosen indicators, not applicable or harmless status and monitoring approaches were found appropriate by the project verification team. The monitoring parameters required for monitoring approaches have been added to section B.7.1 of the PSF. For SDG+, the chosen goals, their estimated contributions and monitoring approaches were found appropriate by the verification team. The monitoring parameters required for monitoring approaches have been added to section B.7.1 of the PSF.. CORSIA requirements are also provided as per the GCC Clarification No.1 (v.1.1). HCLOA letter will be submitted by PO to GCC at the time of issuance of project activity in line with para 16 of “Standard on Avoidance of Double Counting” v1.0 dated 09/03/2022. Additional labels and CORSIA requirements are also compatible with GCC Project Standard (v3.1) and GCC Project Verification Standard (v3.1) documents.

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

D.3.1 Application of methodology and standardized baselines

Means of Project Verification	AMS-I.D: Grid connected renewable electricity generation, Version 18.0 is applied. This CDM methodology is available for the small scale project activities. The total installed capacity of Balsuyu Domanic Bundled Solar Power Plants is 7.875 MWe which can be confirmed by the provisional acceptance protocols /D10/. Because the installed capacity is smaller than 15 MWe, the selected methodology can be applied to the project activity. Furthermore, AMS-I.D refers to the following tools: 1) Tool 07: "Tool to calculate the emission factor for an electricity system", version 7.0 2) Tool 21: "Demonstration of additionality of small scale project activities", version 13.1 Also, the following tools are applied to the project activity: 1) Tool 01: "Tool for the demonstration and assessment of additionality", version 07.0 2) Tool 20: "Assessment of debundling for small-scale project activities", version 04.1 3) Tool 27: "Investment Analysis", version 12.0 The applicability conditions of the tools have been confirmed: • Tool 01 Tool for the demonstration and assessment of additionality (version 07.0.0): The applied methodology AMS-I.D, version 18 refers this tool to demonstrate additionality of the project activity. • Tool 07 Tool to calculate the emission factor for an electricity system (version 07.0): Because the project activity generates electricity to the national grid according to the connection agreement, this tool can be applied to calculate the emission factor. • Tool 20: According to CDM Tool 20 (v04.1), the project activity is not a debundled component of larger project. As per Figure 1 in Tool 20, since there is no registered bundled project activity with the same project participants as the proposed bundled project activity, the proposed project activity is not deemed to be a debundled component of a large project activity. Besides, for Level 1 and 2 analyses it is concluded that all activities in the bundle apply same type of technology, same additionality approach, methodology, output and baseline. • Tool 21: Project participant has not developed a new methodology. Tool 19 is not applied, instead Tool 21 is applied to demonstrate additionality for the project activity. • Tool 27 Investment Analysis (version 12.0): TOOL 01 "Tool for the demonstration and assessment of additionality", Version 07.0.0 is used for additionality. It can be confirmed that the relevant tools are chosen correctly.
Findings	CAR12, CAR13 and CL01 were raised during the project verification process, which were successfully closed.
Conclusion	The project verification team confirmed that the CDM methodology and the relevant tools are chosen and applied correctly based on the requirements of the applied methodology.

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

Means of Project Verification	AMS-I.D: Grid connected renewable electricity generation, Version 18.0 is applied. The project activity is a greenfield project which uses solar energy to generate electricity (i.e. solar power plant). Solar energy is used to produce clean electricity and the produced electricity is given to the National Grid. The project activity consists of only renewable parts. The installed capacity of the project is 7.875 MWe (which is less than 15 MWe). The project does not involve combined heat and power generation activity. Also, the project activity does not involve capacity addition, a retrofit of (an) existing plant(s) or a replacement of (an) existing plant(s). These all were confirmed by reviewing documents (KMZ file /D24/ and provisional acceptance protocol /D10/) and interviewing with the plant workers. Therefore, the applicability conditions of the applied methodology are met by the project activity. Tool 01 is applied to demonstrate the additionality of the project activity. Investment analysis is used to show that the project acitivity financially needs carbon credits. Tool 07 is applied to calculate the combined margin. OM and BM values are taken from the official document which is published by Ministry of Energy and Natural Resources[8]. Then, the weighing factors are given from CDM Tool 07 to calculate the EF_{CM}. Tool 07 (v07.0) can be used for the project activity, because the generated electricity is given to the National Grid. Also, biofuels do not exist in the project. Tool 20 (v04.1) is also applied to demonstrate that the project activity is not a debundled component of larger project. According to CDM Tool 20 (v04.1), the project activity is not a debundled component of larger project. As per Figure 1 in Tool 20, since there is no registered bundled project activity with the same project participants as the proposed bundled project activity, the proposed project activity is not deemed to be a debundled component of a large project activity. Tool 27 (v12.0) is applied to conduct the investment analysis of the project activity. With this analysis, the additionality of this small-scale project activity can be demonstrated as per Tool 21 (v13.1).
Findings	CAR12, CAR13 and CL01 were raised during the project verification process, which were successfully closed.
Conclusion	The project verification team confirmed that the methodology, the relevant tools, and the GCC clarifications are applied correctly.

D.3.3 Project boundary, sources and GHGs

Means of Project Verification	According to the applied methodology AMS-I.D. version 18.0, the project power plant/unit and all power plants/units connected physically to the electricity system that the project power plant is connected to are included in the spatial extent of the project boundary. It can be confirmed that the project boundary elements indicated in the PSF are in line with the applied methodology. Moreover, the project verification team confirmed that all GHG sources required by the methodology are included within the project boundary. Also, a process diagram is available under Section B.3 of the PSF to demonstrate the project boundary of the project activity. There are 18 electricity meters (one main and one back-up for each solar power plant). The factory calibration documents dated 26/11/2019 and 01/12/2019 of the meters were examined by the verification team /D12, D13/. The brands, serial numbers, accuracy classes and the dates of the calibrations are indicated correctly in the PSF. Also, the photographic evidences of the electricity meters were provided by the project owner.
Findings	CAR14 was raised during the project verification process, which was successfully closed.

8 https://enerji.gov.tr//Media/Dizin/EVCED/tr/%C3%87evreVe%C4%B0klim/%C4%B0klimDe%C4%9Fi%C5%9Fikli%C4%9Fi/TUESEmisyonFktr/Belgeler/Bform2020.pdf

Conclusion	The project verification team confirmed that the identified project boundary and selected emissions sources are justified correctly for the project activity.

D.3.4 Baseline scenario

Means of Project Verification	AMS-I.D: Grid connected renewable electricity generation, Version 18.0 is applied to identify the baseline scenario of the project activity. According to this methodology, the baseline scenario is indicated as "the electricity delivered to the grid by the project activity that otherwise would have been generated by the operation of grid connected power plants and by the addition of new generation sources". Energy demanding need is increasing in Türkiye. This situation can be confirmed with the official websites (https://www.emo.org.tr/genel/bizden_detay.php?kod=51061&tipi=41&sube=0) and https://enerji.gov.tr/bilgi-merkezi-enerji-elektrik) to confirm that whether Turkish electricity generation is mainly composed of thermal power plants. Based on the evidence documents, it can be confirmed that in the absence of the proposed project activity, the same amount of electricity would have been supplied via fossil-fuel based power plants of the grid as calculated in the combine margin emission factor calculated in accordance with Too7, version 07.
Findings	CAR15 was raised during the project verification process, which was successfully closed.
Conclusion	The project verification team confirmed that the baseline scenario is identified correctly by the project owner based on the applied methodology.

D.3.5 Demonstration of additionality

Means of Project Verification

Legal Requirement Test

Balsuyu Domanic Bundled SPPs plant is not legally enforced by any means. Constructing and operating the project activity has been totally realized by private investors under the free market conditions in accordance with the Law on Electricity Market. Specifically, each power plant within the project activity was implemented according to the Regulation on Unlicensed Electricity Generation. 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.

Additionality Test

For additionality assessment, CDM Tool 21: Demonstration of additionality of small-scale project activities" is used. Given that Balsuyu Domanic Bundled SPPs is a small scale one, Tool 21 is the most appropriate additionality tool for the project activity. As per regular additionality procedure, Tool 01: Tool for the demonstration and assessment of additionality Version 07.0.0., is used to make investment analysis.

The only realistic scenario is the alternative, which is the supply of the same amount of electricity from the existing grid that is in compliance with relevant mandatory laws and regulations.

Investment decision date is 22/02/2019 which is the date of the supply and construction contract date.

For the investment analysis, the Benchmark Analysis (Option III of Step 2 of Tool 01: Tool for the Demonstration and Assessment of Additionality) is selected in the PD. The same is accepted since simple cost analysis (Option I) and investment comparison analysis (Option II) are not appropriate in line with the tool. The project accrues financial benefits with the sale of electricity to the grid and the alternative baseline scenario of the proposed project is the continuation of the supply of electricity by the grid rather than a comparable investment project. Hence Re Carbon Gözetim Denetim ve Belgelendirme Ltd. Şti. confirms that the adoption of Benchmark analysis (Option III) is appropriate.

For benchmark analysis, IRR value determined by the financial institutions for similar type of projects will be used. Investment decision date is 22/02/2019 which is the date of the supply and construction contract date.

At the time of the investment decision, February 2019, medium term investment interest rate according to the Strategy and Buget Directory of the Presidency of the Republic of Türkiye is 26.3%.

Project's IRR, which is pre-tax project IRR without interest cost, is calculated on the basis of expected cash flows (investment, maintenance and operating costs, and revenues from electricity sale).

The used financial parameters and their values are as follows:

Parameters		Unit	Value	Reference
Annual expected electricity generation		MWh	13,536.0	Global Solar Atlas
Investment Cost		**$**	**8,346,745**	
1	Supply and construction cost (includes solar panels, steel works, electrical works, site roads, switchyard, energy transmission lines, land cost, etc)	$	6,265,000	Supply and construction agreement for all SPPs, 11/02/2019
2	License takeover cost	$	966,952	Co & License transfer

				agreement, 12/01/2016
3	Appropriation	$	30,000	Calculated via real land purchasing docs dated 12/02/2016
4	Energy Transmission Line	$	361,598	Assumed to be %5 of investment cost
5	Project development, design and site supervision, other costs	$	723,195	Assumed to be %10 of investment cost
Operation Cost (includes personel salaries, transportation, general expenditures, internal electricity consumption, maintanace cost, etc)		**$**	**163,715**	
1	Personel Cost	$	85,553	Explained in below paragraph
2	Internal Electricity Cost	$	8,122	It is assumed that internal electricity usage is 1% of all production and unit price is 6 cent USD
3	General Cost	$	49,500	General expenditures cost includes transportation, car expenditures, general company expenditures.
4	Maintanance Cost	$	20,000	PP estimate from past experience
Electricity Sale Price Feed in tariff for the first 10 years		$Cents/ kWh	13.3	Feed in tariff, 7257 ELEKTRİK PİYASASI KANUNU İLE BAZI KANUNLARDADE ĞİŞİKLİK YAPILMASINA DAİR KANUN, Resmi Gazete 31322 Sayı, Pg5 item 22
Electricity Sale Price Feed in tariff after the 10 years		$Cents/ kWh	6	In 2015 average electricity price is 138.01 TL/MWh electricity. That makes

				138.01/1000/2.97*100=4.65 USDcent/KWh electiricty. On the conservative side 6 USD cent per KWh electricity assumed 2015 electiricity price in open market https://www.epias.com.tr/mp-include/uploads/2016/05/1463910483_2015-yili-raporu.pdf
Calculated IRR	**14.91%**			

The values of the IRR input parameters were available at the time of the decision making (22/02/2019).
Average Unskillled worker cost to employer (https://www.csgb.gov.tr/media/3278/2019_onikiay.pdf) is 3006.12 TL (considering workers rights; notice pay, severance pay this cost assumed 4000 TL) in 2019. Unskilled workers will work with minimum wage. It is assumed that technicians will be working %50 more to min wage and engineer works %100 percent more to min wage. It is assumed that one engineer will be working for project. The verifier concludes that the personnel costs are calculated appropriately.
Investment cost verified from Supply and construction agreement for all SPPs dated 11/02/2019 and Co & License transfer agreement dated 12/01/2016 and real land purchasing docs dated 12/02/2016.
Investment cost includes solar panels, steel works, electrical works, site roads, switchyard, energy transmission lines, land cost and so on.
Operation cost includes employee cost, internal electricity consumption cost, unforeseen expenditures, maintenance cost, grid system connection and management costs and so on.
The IRENA report (https://www.irena.org/publications/2020/Jun/Renewable-Power-Costs-in-2019)
have been checked and below numbers were found in pg 61 of the report:
The global capacity weighted-average total installed cost of projects commissioned in 2019 was USD 995/kW, which is in line with this project.
Besides, operational cost data is cross checked with IRENA report pg 70: For projects commissioned in non-OECD countries during that year, USD 9.5/kW per year is assumed. This cross check shows the verification team that investment cost and operating cost are appropriate by the project verification team. This cross check source was available at time of investment decision.
Prices used in calculation are found to be appropriate by the verification team. The feed in tariff is already a national regulation data and the price used after 10 years is a conservative calculation.
Global Solar Atlas data are used to find the estimated annual electricity generation values of the solar power plants. Considering the locations and installed capacities of the plants, the estimated electricity generation values are found suitable by the project verification team. Moreover, considering the average of these values, it can

	be stated that the annual electricity generation value of 13,536 MWh is estimated for "Balsuyu Domanic Bundled Solar Power Plants" project activity. The project IRR is calculated as 14.91% without any carbon revenue and without tax. The calculations to find the IRR value are found appropriate and the reference documents for the values of the financial parameters are found suitable by the project verification team. **Sensitivity** For a range of ±10% and ±5% fluctuations separately in Investment Cost, Operating Cost, Electricity Production and Electricity Sales revenue, following table shows the results of the sensitivity analysis. The parameters chosen for the sensitivity analysis represent at least 20% of the total costs/expenses. In solar photovoltaic power plants, generally, investment cost and operational costs are predictable with higher accuracy. In these types of small scale SPP project with a less than 1 MWh installed capacity, construction period is short, about a year; and construction is simple and cost of technologies are predictable. Therefore maximum 10% fluctuations in prices are reasonable for small scale SPPs. In every alternative scenario in sensitivity analysis, project's IRR value is still very low ranging from minimum 12.27% to maximum 17.46%. To reach the benchmark value of 26.3% following conditions are required. • Carbon credits, ACCs price should be 167.79 USD • Project cost should be 35.12 % less • Electricity price should be 46.48 % higher • Electricity production should be 47.08 % higher 35.12% fluctution in project cost is unlikely due to the short term of construction. Electricity price is unlikely to increase because there is already green tariff is in place. After the end of the tariff, the price will be decreased. Electricity production is unlikely to increase due the natural events which is solar radiation does not change. In addition, efficiency of the solar panels decreases with time, therefore electricity production will decrease will time.
Findings	CAR 16, CAR 17, CAR 18 and CAR 19 were raised during the project verification process, which were successfully closed.
Conclusion	Investment analysis confirms that the proposed project is not attractive for investment. Even the maximum IRR values calculated for the best-case scenario is considerably below the 26.3% benchmark. Thus, there is a strong need for additional revenues from carbon credits for the project activity. As per the results of the investment analysis, project meets the conditions of additionality. As per Tool 01, Tool 21 and Tool 27, the project activity is additional.

D.3.6 Estimation of emission reductions or net anthropogenic removal

Means of Project Verification	Tool 07 is applied to calculate the combined margin. OM (0.7424 tCO_2/MWh) and BM (0.3680 tCO_2/MWh) values are taken from the official document named as Türkiye's National Electricity Network Emission Factor Factsheet (20/09/2022)[9] which is published by the Ministry of Energy and Natural Resources based on 2020 data. Then, the weighing factors (0.75 and 0.25) are given from CDM Tool 07 to calculate the EF_{CM}. Tool 07 (v07.0) can be used for the project activity, because the generated electricity is given to the National Grid. The emission factor value is taken as 0.6488 tCO_2e/MWh. Since this is an official emission factor in Türkiye, the above emission factor (0.6488 tCO_2e/MWh) was found appropriate in line with the published document by Ministry of Energy and Natural Resources, the applied methodology

9 https://enerji.gov.tr//Media/Dizin/EVCED/tr/%C3%87evreVe%C4%B0klim/%C4%B0klimDe%C4%9Fi%C5%9Fikli%C4%9Fi/TUESEmisyonFktr/Belgeler/Bform2020.pdf

	and the Methodological Tool: Tool to calculate the emission factor for an electricity system, version 7.0 (para 42 & 72). $BEy = EG_{PJ,y} \times EF_{grid,y}$ $BEy = 13,536\ MWh/year \times 0.6488\ tCO_2e/MWh = 8,774\ tCO2e/year$ The estimated electricity generation value was verified by checking the real data of electricity generation of 9 solar power plants. Considering the locations and installed capacities of the plants, the estimated electricity generation values are found suitable by the project verification team. Project emissions and leakage emissions are taken as 0 which are in line with the applied methodology, AMS-I.D v18.0. Therefore, the emission reduction value is calculated as follows: $ER_y=BE_y-PE_y-LE_y=BE_y$ $ER_y=8,774\ tCO_2e/year$ The estimated total emission reduction value is 87,742 tCO_2e considering the 10-year crediting period. The project verification team examined the calculation, which is made for estimating the electricity generation value, and the relevant emission factor document which is published by Ministry of Energy and Natural Resources.
Findings	CAR 20 and CAR 21 were raised during the project verification process, which were successfully closed.
Conclusion	The calculations in the PSF and ER Calculation Excel sheet are confirmed by the project verification team.

D.3.7 Monitoring plan

Means of Project Verification

The monitoring plan is created correctly based on the requirements of GCC Project Standard (v3.1), GCC Project Verification Standard (v3.1) and the applied methodology. Also, GCC Environment and Social Safeguard Standard and Project Sustainability Standard were examined to confirm whether the selected monitoring parameters are correct. There are 5 monitoring parameters which are selected by the project owner with considering indicators of E+ and S+ certifications and contributions of the SDGs. These monitoring parameters are:

1) $EG_{PJ,facility,y}$ (Quantity of the net electricity generation supplied to the grid by the project in year y): This parameter will be monitored with the electricity meter readings on-site. There are 9 main meters and 9 back-up meters in total (1 main meter and 1 backup meter for each part). The brand of the main meters and back-up meters is Makel /D13/ for each power plant (for Adalsan-1, Adalsa-2, Amilsan-1, Amilsan-2, Lacinsan-1, Lacinsan-2, Eryas, Gorkem, Kizilagac). The accuracy classes of all meters are 0.5s. These features are confirmed via the calibration documents of the electricity meters dated 26/11/2019 (for Adalsan-1, Adalsan-2, Amilsan-1, Amilsan-2, Lacinsan-1, Lacinsan-2, Eryas and Kizilagac) and 01/12/2019 (for Gorkem) /D12, D13/. OEDAS (the distribution of electricity company) is responsible for reading of the data. The electricity data will be taken from monthly invoices (which are prepared by OEDAS). The meters are bi-directional. Therefore, to calculate the net electricity generation which will be given to the National Grid, import electricity values will be subtracted from export electricity values.
2) CO_2 Emissions (Reduction of CO2 emissions due to implementation of the project activity): This parameter will be calculated by monitoring the electricity generation with the electricity meters. The monitoring of data will be continuously and data will be recorded monthly. Continuously monitoring can be done with SCADA system. SCADA system explained by project owner during the remote site visit. Since the invoices of OEDAS are monthly, the data is recorded monthly.
3) Quantitative Employment (Number of employees by the project activity): This parameter will be monitored with the social security records of the employees.
4) Solid Waste Pollution from E-wastes: This parameter will be monitored with disposal records.
5) Solid waste Pollution from end-of-life products/ equipment: This parameter will be monitored with disposal records.

There is one main and one backup meter for each solar plant. The current electricity meter details are as follows:

	Main Meter				Back-up Meter			
	Brand	Type	Class	Serial No.	Brand	Type	Class	Serial No.
Adalsan-1	Makel	C520.AMT.2556	0.5S	80245329	Makel	C520.AMT.2556	0.5S	80245126
Adalsan-2	Makel	C520.AMT.2556	0.5S	80245099	Makel	C520.AMT.2556	0.5S	80251722
Amilsan-1	Makel	C520.AMT.2556	0.5S	80245056	Makel	C520.AMT.2556	0.5S	80245289
Amilsan-2	Makel	C520.AMT.2556	0.5S	80251764	Makel	C520.AMT.2556	0.5S	80251736
Lacinsan-1	Makel	C520.AMT.2556	0.5S	80245318	Makel	C520.AMT.2556	0.5S	80245300
Lacinsan-2	Makel	C520.AMT.2556	0.5S	80245077	Makel	C520.AMT.2556	0.5S	80245045

	<table><tr><td>Eryas</td><td>Makel</td><td>C520. AMT. 2556</td><td>0.5S</td><td>80245091</td><td>Makel</td><td>C520. AMT. 2556</td><td>0.5S</td><td>80244810</td></tr><tr><td>Gorkem</td><td>Makel</td><td>C520. AMT. 2556</td><td>0.5S</td><td>80251748</td><td>Makel</td><td>C520. AMT. 2556</td><td>0.5S</td><td>80251728</td></tr><tr><td>Kizilagac</td><td>Makel</td><td>C520. AMT. 2556</td><td>0.5S</td><td>80244866</td><td>Makel</td><td>C520. AMT. 2556</td><td>0.5S</td><td>80245252</td></tr></table> The properties of the electricity meters have been confirmed by the photographic evidences of the meters and their first index protocol documents (i.e. calibrations of the electricity meters) /D12, D13/. The main and back-up meters are bi-directional.
Findings	CAR 22 and CAR 23 were raised during the project verification process, which were successfully closed.
Conclusion	The project verification team confirmed that the monitoring plan is described appropriately considering the relevant requirements (such as GCC Project Standard v3.1, AMS-I.D v18.0 and so on). Also, the monitoring plan is feasible with the project design. So, the monitoring plan can be applied by the project owner. Considering emission reductions and the additional labels, the monitoring parameters are chosen correctly.

D.4. Start date, crediting period and duration

Means of Project Verification	All 9 solar power plant has the same commissioning date which is 19/11/2019. Therefore, the start date of the project activity is 19/11/2019. The project verification team confirmed this date based on the provided provisional acceptance protocol /D10/. The 10-year fixed crediting period is selected by the project owner. The start date of the crediting period is same with the start date of the project activity, which is 19/11/2019.
Findings	No findings were raised in this section.
Conclusion	The project verification team confirmed that the selection of the start date, crediting period and its duration are in line with the GCC requirements.

D.5. Environmental impacts

<table>
<tr><td>Means of Project Verification</td><td>According to the Regulation on Environmental Impact Assessment, photovoltaic solar power plants with an installed capacity of less than 1 Mwe are exempted from environmental impact assessment. There are 9 “EIA Not Required” decisions for the project activity /D18/. The dates and the decision numbers of the solar power plants are as follows:
<table>
<tr><th>Solar Power Plant</th><th>Decision Date</th><th>Decision Number</th></tr>
<tr><td>Adalsan-1</td><td>27/07/2015</td><td>90682620 E-2015264-220.03/</td></tr>
<tr><td>Adalsan-2</td><td>30/07/2015</td><td>90682620-220.03/E-2015271</td></tr>
<tr><td>Amilsan-1</td><td>27/07/2015</td><td>90682620 E-2015266-220.03/</td></tr>
<tr><td>Amilsan-2</td><td>29/07/2015</td><td>90682620-220.03/90682620/E-2015270</td></tr>
<tr><td>Lacinsan-1</td><td>27/07/2015</td><td>90682620 E-2015265-220.03/</td></tr>
<tr><td>Lacinsan-2</td><td>30/07/2015</td><td>90682620-220.03/E-2015272</td></tr>
<tr><td>Eryas</td><td>-</td><td>-</td></tr>
<tr><td>Gorkem</td><td>-</td><td>-</td></tr>
<tr><td>Kizilagac</td><td>-</td><td>-</td></tr>
</table>
However, by law, less than 1 MW power plants are exempted from EIA in Türkiye[10]. That is why the project verification team accepted this issue. For more information, please refer to CL-4.
Moreover, in Section E, environmental safeguards are indicated for the project activity. Because it is a solar bundle project, CO2 emissions will be reduced. Moreover, disposal records will be monitored if there will be waste pollution (such as hazardous, waste water and so on) on the project site.</td></tr>
<tr><td>Findings</td><td>CAR 24, CAR 25 and CAR 26 were raised during the project verification process, which were successfully closed.</td></tr>
<tr><td>Conclusion</td><td>The project verification team confirmed that the project activity would not have any reverse impact to the environment based on the monitoring plan, monitoring parameters and EIA Not Required decisions/D18/.</td></tr>
</table>

D.6. Local stakeholder consultation

Means of Project Verification	LSC was conducted on 27/05/2022 at the Tea House, located at the downtown of the Saruhanlar village. The project verification team confirmed that the project owner carried out the local stakeholder consultation before submitting the project for global stakeholder consultation (14/08/2022 – 28/08/2022). During the local stakeholder consultation, description of project activity, its purpose and the climate change concept were discussed. During the remote site visit, it has been confirmed that information sheets to demonstrate the comments have been received by the local stakeholders. It was learned during the interview that information sheets were distributed to the local stakeholders by the project employees in person. Sustainable development forms for the local stakeholders to fill in were provided. Sample forms were demonstrated in Appendix 6 of the PSF. By looking at the information sheets and interviews with the local stakeholders during the remote site visit, it is confirmed that there is no negative feedback from local stakeholders.
Findings	No findings were raised in this section.

[10] https://enerji.gov.tr/eigm-yenilenebilir-enerji-uretim-faaliyetleri-lisassiz-elektrik-uretimi

Conclusion	The verification team confirmed that the local stakeholder consultation was performed adequately. The requirements were taken into consideration during the local stakeholder consultation.

D.7. Approval and Authorization- Host Country Clearance

Means of Project Verification	The project verification team checked whether there is a written attestation from the host country‘s national focal point or the focal point‘s designee, as required by CORSIA Eligibility criteria.
Findings	CAR 30 was raised during the project verification process, which was successfully closed. Also, FAR01 has been raised in this section.
Conclusion	A written attestation from the host country’s national focal point on double counting is not required for Emission units till 31 December 2020. Once the Host Country Authorization is provided later, this can be verified in first or subsequent verifications.

D.8. Project Owner- Identification and communication

Means of Project Verification	The contact information of the project owner was indicated in Appendix 1 of the PSF. This information was checked and verified by the project verification team from Letter of Authorization letter signed by the project owner.
Findings	No findings were raised in this section.
Conclusion	As per the provisional acceptance protocols /D10/, the legal owners of the solar power plants are as follows: • Adalsan 1 GES: Adalsan Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti. • Adalsan 2 GES: Adalsan Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti. • Amilsan-1 GES: Amilsan Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti. • Amilsan-2 GES: Amilsan Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti. • Lacinsan-1 GES: Laçinsan Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti. • Lacinsan-2 GES: Laçinsan Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti. • Eryas GES: Eryaş Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti. • Gorkem GES: Görkem-1 Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti. • Kizilagac GES: Kızılağaç Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti. These six legal owners (companies) are merged under the Alperen Elektrik Üretim A.Ş as per “Kahramanmaraş Chamber of Commerce Trade Gazette, 30/07/2020, Number 10129, p.57”. The relevant Trade Gazette was provided by the Project Owner/D42/. LOE updated and cross checked with official trade gazette records. Ownership did not change after commissioning. Also, in the LoA of the project activity /D45/, the project owner is stated as “Alperen Elektrik Üretim A.Ş.”.

D.9. Global stakeholder consultation

Means of Project Verification	The PSF_ v.1.1_11/08/2022 was made available on the GCC Website (GCC Project Portal – Submitted Projects). The duration of the global stakeholder consultation was from 14/08/2022 – 28/08/2022. There were no comments received from the stakeholders during this period.
Findings	No findings were raised in this section.
Conclusion	The project verification team confirmed that no comments were received during the global stakeholder consultation period.

D.10. Environmental Safeguards (E+)

Means of Project Verification	The assessment of the impact of the project activity on Environmental safeguards is carried out in Section E.1 of the PSF. The determined indicators are as follows: 1) Environment – Air: CO_2 emissions 2) Environment – Land: Solid waste pollution from E-wastes 3) Environment – Land: Solid waste Pollution from end of life products/ equipment 4) Environment – Natural Resources: Replacing fossil fuels with renewable sources of energy Electricity generation by the power plant will be utilized to calculate achieved emission reductions for CO_2 emissions indicator. Therefore, the project activity would have a positive impact on this indicator. Also, because the fossil fuel is the dominant energy source to generate electricity in Türkiye, the project activity would have a positive impact on "Replacing fossil fuels with renewable source of energy (i.e. solar energy)" indicator. Disposal records will be used, if there is any solid waste pollution from E-wastes or end of life products/equipment. In case of any problems, the panels are sent back to the manufacturer, who then handles the waste in any further ways. The indicators were therefore marked as no impact and were found acceptable by the project verification team. Moreover, the monitoring plan and the monitoring parameters were checked by the team to confirm whether the project activity would have positive impact or no harmful impact on these Environmental Safeguard indicators. The project is expected to reduce the CO2 emission throughout the crediting period. Therefore, Do No Harm Risk assessment is evaluated as harmless. The scoring is +1. This is accepted by the project verification team. The project activity is not expected to generate E-wastes. There might be a minor amount of E-waste due to operation of the solar power plant in terms of damaged electronic equipment, computers and so on. If there is e-waste disposal, the waste disposal records will be kept for the emission reduction verification processes. The scoring is 0. This is accepted by the project verification team. The operation of the solar power plants may result in pollution from end-of-life equipment in the form of broken electrical equipment, computers and so on. If there is product/equipment disposal due to their end of life, the waste disposal records will be kept for the emission reduction verification processes. The scoring is 0. This is accepted by the project verification team. The project activity is a solar power plant project. Therefore, fossil fuels would be replaced with renewable source of energy with the implementation of the project.
Findings	CAR 27 was raised during the project verification process, which was successfully closed.
Conclusion	The project verification team confirmed that the project activity is eligible for these Environmental Safeguard indicators. Therefore, the project can achieve additional E+ certification (+2). The project activity would not cause any net harm to the environment. This label can be issued for the entire bundled project as per GCC document Clarification No.1 since all the bundles demonstrate no-net-harm.

D.11. Social Safeguards (S+)

Means of Project Verification	The assessment of the impact of the project activity on the Social safeguards is carried out in Section E.2 of the PSF. The determined indicator is as follows: 1) Social – Jobs: Long-term jobs (>1 year) created/lost The project verification team examined the monitoring plan and the monitoring parameters to confirm whether the project activity would have positive impact on this Social Safeguard indicator. Moreover, there were no negative comments received during the local stakeholder consultation. This is confirmed by the verification team with reviewing the information sheets and interviewing with the local stakeholders during the remote site visit.
Findings	CAR 28 was raised during the project verification process, which was successfully closed.
Conclusion	The project verification team confirmed that the project activity is eligible for this Social Safeguard indicator. Therefore, the project can achieve additional S+ certification (+1). Currently, 4 permanent local opportunities are created based on the social security records. The project activity would have a positive impact to the society. This label can be issued for the entire bundled project as per GCC document Clarification No.1 since all the bundles demonstrate no-net-harm.

D.12. Sustainable development Goals (SDG+)

Means of Project Verification	The assessment of SDGs contributions of the project activity is carried out in Section F of the PSF. The project activity contributes to 3 SDGs: 1) SDG 7 (Goal 7), 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 2) SDG 8 (Goal 8), 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 3) SDG 13 (Goal 13), Target 13.2: Integrate climate change measures into national policies, strategies and planning The project verification team examined the monitoring plan and the monitoring parameters to confirm whether the project activity contributes to these Sustainable Development Goals. The project activity that commissioned on 19/11/2019 continues to provide clean energy to the global energy mix, thereby complying with the SDG target 7.2. The project activity is found to be generating employment opportunities in long term thereby complying to the SDG target 8.5. Currently, 4 permanent local opportunities are created based on the social security records. The project activity that produces 13,536 MWh of energy provide clean clergy by avoiding 8,774 tCO_2 annually, thereby meeting the SDG target 9.4. The project activity reduces greenhouse gas annually by 8,774 tCO2 meeting the SDG target 13.2.
Findings	CAR 29 was raised during the project verification process, which was successfully closed.
Conclusion	The project verification team confirmed that the project activity is eligible for these 3 SDGs. Therefore, the project can achieve additional SDG+ certification (Silver Label). The contributions of the project activity are summarized below: 1) SDG 7 (Goal 7) (SDG Target 7.2, Indicator 7.2.1): 13,536 MWh/year 2) SDG 8 (Goal 8) (SDG Target 8.5, Indicator 8.5.1): 4 permanent employees (currently) 3) SDG 13 (Goal 13) (SDG Target 13.2, Indicator 13.2.2): 8,774 tCO_2e emission reduction annually (estimated) This label can be issued for the entire bundled project as per GCC document Clarification No.1 since the number of SDG label achieved is the same among all the bundles.

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

Means of Project Verification	The declaration form was received from the project owner on double counting, dated 19/10/2022 /D22/. Furthermore, double counting issue was also assessed and the project verification team checked the I-REC Registry (https://evident.services/device-register) and this project is not available within I-REC Registry database. Similarly, VCS project database (http://vcsprojectdatabase.org/#/home) and GS project database (https://registry.goldstandard.org/projects?q=&page=1) were checked and this project is not available within VCS and GS projects' databases, either. Given that CDM projects are not applicable in Türkiye and the project does not appear on domestic REC scheme, I-REC, VCS and GS registries. Therefore, it could be confirmed that no RECs and other VER carbon credits are being issued for the project.
Findings	No findings were raised in this section.
Conclusion	The project verification team checked CDM, VCS and GS websites. Also, the declaration form on double counting was received from the project owner /D22/. Therefore, the team confirmed that no double counting is present for the project activity.

D.14. CORSIA Eligibility (C+)

Means of Project Verification	The project verification team examined whether the project activity meets the CORSIA Eligibility criteria according to GCC Project Standard (v.3.1): • It is confirmed that the project complies with Environment and Social Safeguards Standard to ensure that the Project Activity does not cause any net harm to the environment or society. The details are provided in Sections D.10 and D.11 of this document. • It is confirmed that the project complies with Project Sustainability Standard to ensure that the Project Activity demonstrates the level of contribution towards achieving the United Nations Sustainability Development Goals (SDGs). The details are provided in Section D.12 of this document. HCLOA letter will be submitted by PO to GCC at the time of issuance of project activity in line with para 16 of "Standard on Avoidance of Double Counting" v1.0 dated 09/03/2022.
Findings	FAR01 has been raised in this section.
Conclusion	The project activity meets all the requirements of CORSIA under GCC. A written attestation from the host country's national focal point on double counting is not required for Emission units till 31 December 2020. After this date, the attestation letter (Host Country Letter of Authorization – HCLOA) will be provided to the GCC along with the submission for a request for the first or subsequent issuance of ACCs of the project activity

Section E. Internal quality control

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As a final step of the project verification, the final documentation including the project verification report and its annexes must undergo an internal quality control in Re Carbon Gözetim Denetim ve Belgelendirme Ltd. Şti. This quality control is also referred to as the "Independent Technical Review" process.

The Independent Technical Review is performed by another GCC Project Auditors' Team Leader who was not involved in the project verification activity of this project activity. Following finalization of the Project Verification Report by the GCC Project Auditors' Team Leader, the draft report is

sent to the Independent Technical Reviewer. At this stage not only the report but all the supporting documents, such as emission factor calculations, additionality justifications, relevant excel sheets and so on are being reviewed.
Further CLs and CARs can be issued by the Independent Technical Reviewer during this review to cover all aspects that may need further clarification.
After all the CLs and CARs are closed, the project verification report is reviewed and approved by the GCC Project Auditors' Team Leader, ITR and the Certification Manager. The request of issuance is submitted to the Project Developer in line with the positive project verification opinion and along with all relevant documents.

Section F. Project Verification opinion

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Re Carbon Gözetim Denetim ve Belgelendirme Ltd. Şti. Performed the project verification of the "Balsuyu Domanic Bundled Solar Power Plants" in "Türkiye" between 01/12/2022 and 27/05/2023. The project verification was performed on the basis of UNFCCC criteria for the Clean Development Mechanism (CDM), requirements of GCC project framework v3.0, GCC program manual v4.0, GCC program processes v4.0, GCC project standard v3.1, GCC project sustainability standard v3.1, GCC project verification standard v3.1, GCC Environment & Social safeguards standard v3.0, GCC Program definitions v3.1, ISO 14064-2 & ISO 14064-3, applicable approved CDM Methodology "AMS-I.D.: Grid connected renewable electricity generation, Version 18.0", and Host Party Criteria.
The project verification was performed by a validation team consisting of "Fikriye Seda Atabek as the GCC Project Auditors' Team Leader, Öykü Yakupoğlu as the GCC Project Auditors' Team Leader Trainee, Selen Cilasun as the GCC Project Auditor Trainee, Dr. Seza Danışoğlu as the financial expert and Rohit Badaya as the ITR" and the project activity was checked against the applicable rules and requirements of GCC which are indicated in the above paragraph. In summary, Re Carbon Gözetim Denetim ve Belgelendirme Ltd. Şti. Applied the following verification process and methodology using a competent verification team

- the desk review of documents and evidences submitted by the project participant in context of the reference GCC rules and guidelines issued.
- undertaking/conducting remote audit, interviews or interactions with the representative of the project owner,
- reporting audit findings with respect to clarifications and non-conformities and the closure of the findings, as appropriate.
- preparing a draft project verification opinion based on the audit findings and conclusions.
- technical review of the draft verification opinion along with other documents as appropriate by an independent competent technical review team.
- finalization of the project verification opinion (this report).

Re Carbon Gözetim Denetim ve Belgelendirme Ltd. Şti. Hereby confirm that the proposed project activity "Balsuyu Domanic Bundled Solar Power Plants" in Türkiye, applied all relevant EB-guidance as the selected baseline and monitoring methodologies and the associated methodological tools have been applied correctly. The total emission reductions from the project are estimated to be on the average of 87,742 tCO_2e per annum over the selected 10 year crediting

period. The emission reduction forecast was checked and it is deemed likely that the stated amount will be achieved, given that the underlying assumptions do not change.
Re Carbon Gözetim Denetim ve Belgelendirme Ltd. Şti. Has informed the project owners of the verification outcome through draft project verification report and final project verification report. The final project verification report contains the information with regard to fulfilment of the requirements for verification, as appropriate.
As a result, the project verification team assigned by Re Carbon Gözetim Denetim ve Belgelendirme Ltd. Şti. Has verified and hereby certifies that the proposed GCC Project Activity "Balsuyu Domanic Bundled Solar Power Plants" in Türkiye

- has correctly described the Project Activity in the Project Submission Form (version 1.5, 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 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
- meets all relevant Host Country criteria;
- meets all relevant requirements of the UNFCCC criteria for the Clean Development Mechanism (CDM), requirements of GCC project framework v3.0, GCC program manual v4.0, GCC program processes v4.0, GCC project standard v3.1, GCC project sustainability standard v3.1, GCC project verification standard v3.1, GCC Environment & Social safeguards standard v3.0, GCC Program definitions v3.1, ISO 14064-2 & ISO 14064-3,
- its additionality is sufficiently justified in the PSF;
- is likely to generate GHG emission reductions amounting to the estimated 8,774 tCO_2e as indicated in the PSF, which are additional to the reductions that are likely to occur in absence of the Project Activity and complies with all applicable GCC rules, including ISO 14064-2 and ISO 14064-3, and therefore requests the GCC Program to register the Project Activity;
- 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 Sustainability Development Goals (SDGs), comply with the Project Sustainability Standard, and contribute to achieving a total of 3 SDGs, which is likely to achieve the Silver SDG certification label (SDG+)
- 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.

Therefore, Re Carbon Gözetim Denetim ve Belgelendirme Ltd. Şti. Requests the registration of the proposed project activity as a GCC project activity.

		
Mrs. Fikriye Seda ATABEK GCC Project Auditors' Team Leader	Mr. Rohit BADAYA ITR	Ms. Esin TUNALI Certification Manager
18/12/2023	18/12/2023	18/12/2023

Appendix 1. Abbreviations

Abbreviations	Full texts
ACCs	Approved Carbon Credits
BM	Build Margin
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CL	Clarification request
CM	Combined Margin
CO2	Carbon dioxide
CO2e	Carbon dioxide equivalent
CORSIA	Carbon Offsetting and Reduction Scheme for International Aviation
DNA	Designated National Authority
DR	Document Review
E+	GCC Scope of Environmental No-Harm
EF	Emission Factor
EIA	Environmental Impact Assessment
ER	Emission Reductions
ERVR	Emission Reduction Verification Report
FAR	Forward Action Request
FSR	Feasibility Study Report
GCC	Global Carbon Council
GHG	Green House Gases
GV	GCC Verifier
GWP	Global Warming Potential
IPCC	Intergovernmental Panel on Climate Change
IRR	Internal Rate of Return
kWh	Kilo Watt Hour
MW	Mega Watt
MWh	Mega Watt Hour
NCV	Net Calorific Value
NGO	Non-governmental Organisation
ODA	Official Development Assistance
OM	Operating Margin
PSF	Project Submission Form
PVR	Project Verification Reports
S+	Social No-net-harm Label
SDG+	Sustainable Development Goals
tCO_{2e}	Tonnes of CO2 equivalents
VB	Verification Body

Appendix 2. Competence of team members and technical reviewers

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Mrs. Fikriye Seda ATABEK holds B.Sc. degree in “Chemical Engineering” and a M.Sc. degree in “Energy Science and Technology”. She is a lead auditor and trainer for ISO 50001 and since 2004 has been working in the fields of “Management systems”, “ISO 14064” and “Energy Management in Industry”. She has been involved in more than 100 GS and VCS projects as an ITR, Team Leader, Validator and Verifier. With re-carbon, Seda is a free-lance Team Leader, ITR and a TA 1.2, 2.1 & 3.1. expert. Seda is also a Regional Expert for Türkiye and China.

Mr. Rohit BADAYA holds a Master’s degree in “Nanotechnology” and a Bachelor’s degree in “Pulp and Paper Engineering” from the Indian Institute of Technology Roorkee (IIT Roorkee). He is also an Energy Auditor, certified by the Bureau of Energy Efficiency, Ministry of Power, Govt. of India. Rohit has more than 13 years of work experience in the area of Climate Change (CDM, GS, VCS) and has worked for various DOEs/VVBs in the past, including “TÜV Nord”, “PJRCES Inc.” and “KBS Certification Services Private Limited”, where he worked as a Team Leader, Validator/Verifier, Technical Expert, ITR, Manager (Technical & Certification) and Quality Manager. Within the context of CDM/GS/VCS, Rohit is a Technical Expert for Technical Areas TA 1.1 (Thermal energy generation from fossil fuels and biomass including thermal electricity from solar), TA 1.2 (Energy generation from renewable energy sources), TA 2.1 (Energy Distribution), TA 3.1 (Energy Demand), TA 13.1 (Waste Handling and Disposal) and TA 13.2 (Manure). Rohit has a record of accomplishment of more than 200 projects as Team Leader, Validator, Verifier, Technical Expert and Technical Reviewer. He is well versed with various local regulations related to CDM/GS/VCS projects, located in countries in Africa, Asia as well as in Turkey. With re-carbon, Rohit is a free-lance Team Leader, ITR and a TA 1.1, 1.2, 2.1, 3.1, 13.1, 13.2 expert. Rohit is also a Regional Expert for Bhutan, Brazil, Cambodia, Chile, Democratic Republic of Congo, Egypt, El Salvador, Ethiopia, The Gambia, India, Indonesia, Iran, Kenya, Madagascar, Malawi, Mauritius, Mexico, Morocco, Myanmar, Nepal, Nicaragua, Nigeria, Papua New Guinea (PNG), Republic of Madagascar, Senegal, South Africa, Sri Lanka, Thailand, Türkiye, Uganda, Vietnam and Zambia.

Ms. Selen CİLASUN holds a B.Sc. and a M.Sc. Degree in “Bioengineering”. With re-carbon, Selen is an internal Validator/Verifier, a TA 1.2 expert and a Regional Expert for Türkiye.

Prof. Dr. Seza DANIŞOĞLU holds a B.Sc. degree in “Management” from Middle East Technical University/Ankara as well as a M.Sc. in “Business Statistics” and a Ph.D. in “Finance Degrees” from Texas Tech University in Lubbock. Seza an Assistant Professor of Finance with Middle East Technical University in Ankara. She conducts academic research in the areas of investments and banking, teaches courses in Financial Management, Financial Derivatives and Microeconomics and. Seza is also employed as a visiting professor by Texas Tech University during summer semesters. With re-carbon, Seza is a free-lance Financial Expert.

Ms. Öykü YAKUPOĞLU holds a B.Sc. degree in “Environmental Engineering” from Middle East Technical University/Ankara and currently undergoes a M.Sc. program in “Chemistry”. She is experienced in ISO 14001: 2015 – Environment Management System, ISO 50001: 2018- Energy Management System, ISO 45001: 2018 – Occupational Health and Safety, Management System, ISO 9001: 2015 – Quality Management System Internal Auditor, ISO 14001: 2015 – Environment Management System Internal Auditor and an ISO 50001: 2018-Energy Management System Internal Auditor. With re-carbon, Öykü is an internal Team Leader (TA 1.2, 13.1 and 13.2), a Regional Expert for Türkiye, for TA 1.2, 13.1 and 13.2. Öykü is a TA 1.1, 2.1, 3.1 and 15.1 trainee validator/verifier.

CERTIFICATE OF APPOINTMENT

re-carbon
quality in carbon auditing

Within the scope and in strict accordance to the appointments indicated below, the bearer may:

- Participate in assessments conducted by re-carbon Ltd.
- Take the appointed positions within and outside of an assessment team
- Bring specific expertise to assessments

This Certificate of Appointment is valid unless there are changes in the related requirements for the qualification and appointment and/or the personnel's work agreement is terminated. There is no defined validity period for this Certificate. However, The Certificate may be updated, suspended or cancelled at any time, as a result of performance assessments and/or other reasons as defined above.

This Appointment Certificate is granted on the date of **01.08.2022** by:

Christian Johannes
(General Manager)

This Certificate of Appointment is given to

Mrs. Fikriye Seda Atabek

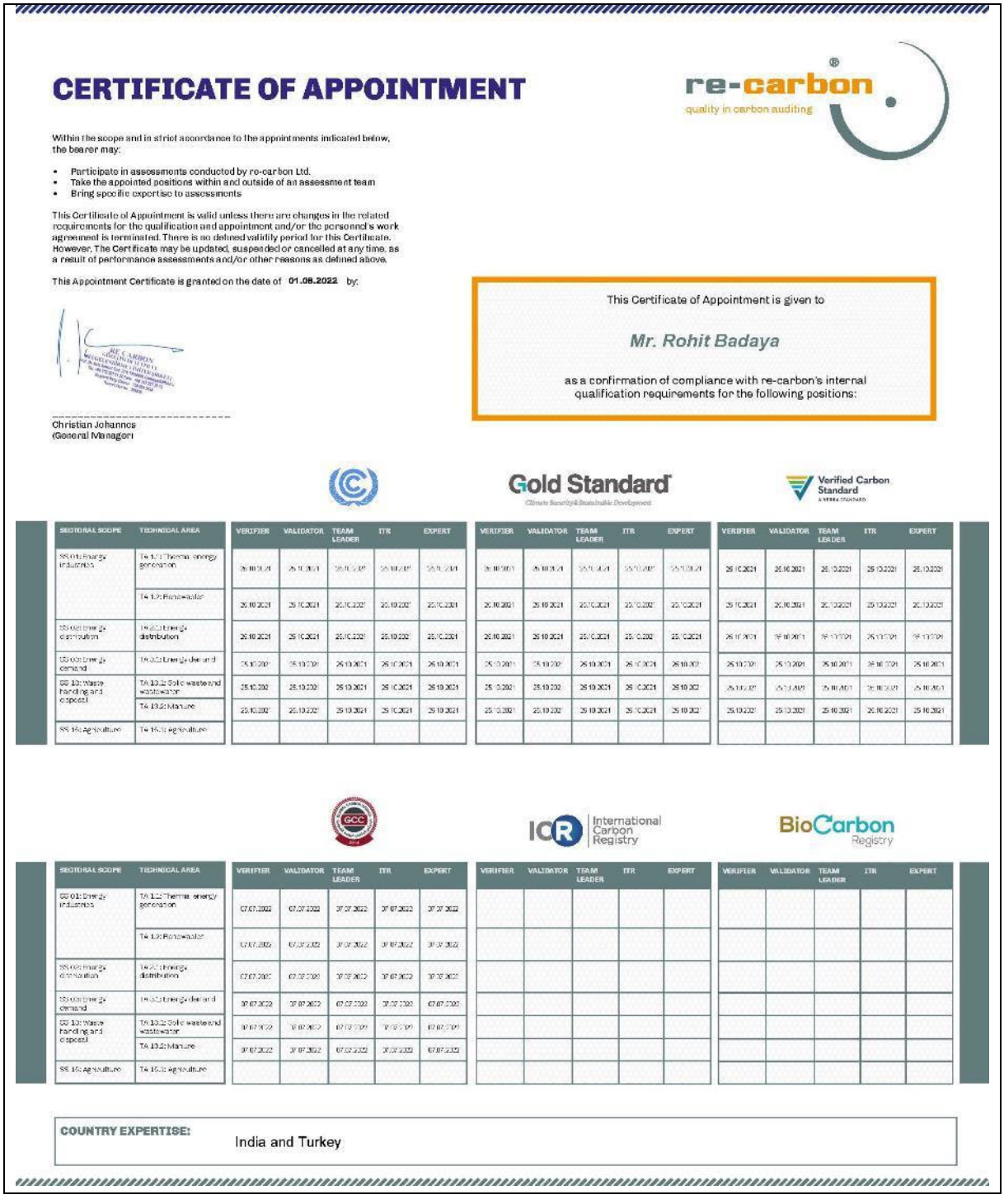
as a confirmation of compliance with re-carbon's internal qualification requirements for the following positions:

Gold Standard
Verified Carbon Standard
ICR International Carbon Registry
BioCarbon Registry

SECTORAL SCOPE	TECHNICAL AREA	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT
SS 01: Energy industries	TA 1.1: Thermal energy generation															
	TA 1.2: Renewable	08.02.2022	08.02.2022			08.02.2022	08.02.2022	08.02.2022	08.02.2022	08.02.2022	08.02.2022	08.02.2022	08.02.2022	08.02.2022	08.02.2022	08.02.2022
SS 02: Energy distribution	TA 2.1: Energy distribution	08.02.2022	08.02.2022			08.02.2022	08.02.2022	08.02.2022	08.02.2022	08.02.2022	08.02.2022	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
SS 03: Energy demand	TA 3.1: Energy demand	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
SS 10: Waste handling and disposal	TA 10.2: Solid waste and wastewater															
	TA 10.3: Manure															
SS 15: Agriculture	TA 15.1: Agriculture															

SECTORAL SCOPE	TECHNICAL AREA	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT
SS 01: Energy industries	TA 1.1: Thermal energy generation															
	TA 1.2: Renewable	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]										
SS 02: Energy distribution	TA 2.1: Energy distribution	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]										
SS 03: Energy demand	TA 3.1: Energy demand	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]										
SS 10: Waste handling and disposal	TA 10.2: Solid waste and wastewater															
	TA 10.3: Manure															
SS 15: Agriculture	TA 15.1: Agriculture															

COUNTRY EXPERTISE: Turkey, China



CERTIFICATE OF APPOINTMENT

re-carbon
quality in carbon auditing

Within the scope and in strict accordance to the appointments indicated below, the bearer may:

- Participate in assessments conducted by re-carbon Ltd.
- Take the appointed positions within and outside of an assessment team
- Bring specific expertise to assessments

This Certificate of Appointment is valid unless there are changes in the related requirements for the qualification and appointment and/or the personnel's work agreement is terminated. There is no defined validity period for this Certificate. However, The Certificate may be updated, suspended or cancelled at any time, as a result of performance assessments and/or other reasons as defined above.

This Appointment Certificate is granted on the date of **01.08.2022** by:

Christian Johannes
(General Manager)

This Certificate of Appointment is given to

Mr. Rohit Badaya

as a confirmation of compliance with re-carbon's internal qualification requirements for the following positions:

Gold Standard
Climate Security & Sustainable Development

Verified Carbon Standard
A VERRA PROGRAM

SECTORAL SCOPE	TECHNICAL AREA	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT
SS 01: Energy industries	TA 1.1: Thermal energy generation	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021
	TA 1.2: Renewables	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021
SS 03: Energy distribution	TA 3.1: Energy distribution	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021
SS 03: Energy demand	TA 3.2: Energy demand	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021
SS 13: Waste handling and disposal	TA 13.2: Solid waste and wastewater	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021
	TA 13.3: Manure	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021
SS 15: Agriculture	TA 15.1: Agriculture					

SECTORAL SCOPE	TECHNICAL AREA	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT
SS 01: Energy industries	TA 1.1: Thermal energy generation	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021
	TA 1.2: Renewables	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021
SS 03: Energy distribution	TA 3.1: Energy distribution	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021
SS 03: Energy demand	TA 3.2: Energy demand	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021
SS 13: Waste handling and disposal	TA 13.2: Solid waste and wastewater	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021
	TA 13.3: Manure	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021
SS 15: Agriculture	TA 15.1: Agriculture					

GCC

ICR International Carbon Registry

BioCarbon Registry

SECTORAL SCOPE	TECHNICAL AREA	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT
SS 01: Energy industries	TA 1.1: Thermal energy generation	07.07.2022	07.07.2022	07.07.2022	07.07.2022	07.07.2022
	TA 1.2: Renewables	07.07.2022	07.07.2022	07.07.2022	07.07.2022	07.07.2022
SS 03: Energy distribution	TA 3.1: Energy distribution	07.07.2022	07.07.2022	07.07.2022	07.07.2022	07.07.2022
SS 03: Energy demand	TA 3.2: Energy demand	07.07.2022	07.07.2022	07.07.2022	07.07.2022	07.07.2022
SS 13: Waste handling and disposal	TA 13.2: Solid waste and wastewater	07.07.2022	07.07.2022	07.07.2022	07.07.2022	07.07.2022
	TA 13.3: Manure	07.07.2022	07.07.2022	07.07.2022	07.07.2022	07.07.2022
SS 15: Agriculture	TA 15.1: Agriculture					

COUNTRY EXPERTISE: India and Turkey

CERTIFICATE OF APPOINTMENT

re-carbon
quality in carbon auditing

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- Bring specific expertise to assessments

This Certificate of Appointment is valid unless there are changes in the related requirements for the qualification and appointment and/or the personnel's work agreement is terminated. There is no defined validity period for this Certificate. However, The Certificate may be updated, suspended or cancelled at any time, as a result of performance assessments and/or other reasons as defined above.

This Appointment Certificate is granted on the date of **27.02.2023** by:

Christian Johannes
(General Manager)

This Certificate of Appointment is given to

Ms. Selen Cilasun

as a confirmation of compliance with re-carbon's internal qualification requirements for the following positions:

Gold Standard
Climate Security & Sustainable Development

Verified Carbon Standard
A VERRA STANDARD

SECTORAL SCOPE	TECHNICAL AREA	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT
SS 01: Energy industries	TA 1.1: Thermal energy generation															
	TA 1.2: Renewables					15.10.2022	10.01.2023	10.01.2023			15.10.2022	27.02.2023	27.02.2023			15.10.2022
SS 02: Energy distribution	TA 2.1: Energy distribution															
SS 03: Energy demand	TA 3.1: Energy demand															
SS 13: Waste handling and disposal	TA 13.1: Solid waste and wastewater															
	TA 13.2: Manure															
SS 16: Agriculture	TA 16.1: Agriculture															

GCC

ICR International Carbon Registry

BioCarbon Registry

SECTORAL SCOPE	TECHNICAL AREA	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT
SS 01: Energy industries	TA 1.1: Thermal energy generation															
	TA 1.2: Renewables	27.02.2023	27.02.2023			15.10.2022	27.02.2023	27.02.2023			15.10.2022					15.10.2022
SS 02: Energy distribution	TA 2.1: Energy distribution															
SS 03: Energy demand	TA 3.1: Energy demand															
SS 13: Waste handling and disposal	TA 13.1: Solid waste and wastewater															
	TA 13.2: Manure															
SS 16: Agriculture	TA 16.1: Agriculture															

COUNTRY EXPERTISE: Türkiye (14.10.2022)

F-C-044 / 23.01.2023 - 00

CERTIFICATE OF APPOINTMENT

re-carbon
quality in carbon auditing

Within the scope and in strict accordance to the appointments indicated below, the bearer may:

- Participate in assessments conducted by re-carbon Ltd.
- Take the appointed positions within and outside of an assessment team
- Bring specific expertise to assessments

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This Appointment Certificate is granted on the date of **01.02.2022** by:

Christian Johannes
(General Manager)

This Certificate of Appointment is given to

Ass. Prof. Dr. Seza Danışoğlu (Financial Expert)

as a confirmation of compliance with re-carbon's internal qualification requirements for the following positions:

Gold Standard
Verified Carbon Standard

SECTORAL SCOPE	TECHNICAL AREA	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT
SS 01: Energy industries	TA 1.1: Thermal energy generation															
	TA 1.2: Renewable					01.02.2022					01.02.2022					01.02.2022
SS 02: Energy distribution	TA 2.2: Energy distribution					01.02.2022					01.02.2022					01.02.2022
SS 03: Energy demand	TA 3.2: Energy demand					01.02.2022					01.02.2022					01.02.2022
SS 10: Waste handling and disposal	TA 10.2: Solid waste and wastewater					01.02.2022					01.02.2022					01.02.2022
	TA 10.3: Manure					01.02.2022					01.02.2022					01.02.2022
SS 15: Agriculture	TA 15.1: Agriculture					01.02.2022					01.02.2022					01.02.2022

GCC
ICR International Carbon Registry
BioCarbon Registry

SECTORAL SCOPE	TECHNICAL AREA	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT
SS 01: Energy industries	TA 1.2: Thermal energy generation					30.06.2022										
	TA 1.2: Renewable					30.06.2022										
SS 02: Energy distribution	TA 2.2: Energy distribution					30.06.2022										
SS 03: Energy demand	TA 3.2: Energy demand					08.08.2022										
SS 10: Waste handling and disposal	TA 10.2: Solid waste and wastewater					08.08.2022										
	TA 10.3: Manure					08.08.2022										
SS 15: Agriculture	TA 15.1: Agriculture					30.06.2022										

COUNTRY EXPERTISE: N/A for Financial Experts

CERTIFICATE OF APPOINTMENT

re-carbon
quality in carbon auditing

Within the scope and in strict accordance to the appointments indicated below, the bearer may:

- Participate in assessments conducted by re-carbon Ltd.
- Take the appointed positions within and outside of an assessment team
- Bring specific expertise to assessments

This Certificate of Appointment is valid unless there are changes in the related requirements for the qualification and appointment and/or the personnel's work agreement is terminated. There is no defined validity period for this Certificate. However, The Certificate may be updated, suspended or cancelled at any time, as a result of performance assessments and/or other reasons as defined above.

This Appointment Certificate is granted on the date of **20.02.2023** by:

Christian Johannes
(General Manager)

This Certificate of Appointment is given to

Ms. Öykü Yakupoğlu

as a confirmation of compliance with re-carbon's internal qualification requirements for the following positions:

Gold Standard
Climate Security & Sustainable Development

Verified Carbon Standard
A VERRA STANDARD

SECTORAL SCOPE	TECHNICAL AREA	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT
SS 01: Energy industries	TA 1.1: Thermal energy generation															
	TA 1.2: Renewables					30.05.2022	30.05.2022	30.05.2022	21.12.2022		30.05.2022	30.05.2022	30.05.2022	21.12.2022		30.05.2022
SS 02: Energy distribution	TA 2.1: Energy distribution															
SS 03: Energy demand	TA 3.1: Energy demand															
SS 13: Waste handling and disposal	TA 13.1: Solid waste and wastewater					20.02.2023	20.02.2023	20.02.2023	20.02.2023		20.02.2023	20.02.2023	20.02.2023	20.02.2023		20.02.2023
	TA 13.2: Manure					20.02.2023	20.02.2023	20.02.2023	20.02.2023		20.02.2023	20.02.2023	20.02.2023	20.02.2023		20.02.2023
SS 16: Agriculture	TA 16.1: Agriculture															

GCC

ICR International Carbon Registry

BioCarbon Registry

SECTORAL SCOPE	TECHNICAL AREA	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT
SS 01: Energy industries	TA 1.1: Thermal energy generation															
	TA 1.2: Renewables	30.05.2022	30.05.2022	21.12.2022		30.05.2022	30.05.2022	30.05.2022	21.12.2022		30.05.2022	30.05.2022	30.05.2022	21.12.2022		30.05.2022
SS 02: Energy distribution	TA 2.1: Energy distribution															
SS 03: Energy demand	TA 3.1: Energy demand															
SS 13: Waste handling and disposal	TA 13.1: Solid waste and wastewater	20.02.2023	20.02.2023	20.02.2023		20.02.2023	20.02.2023	20.02.2023	20.02.2023		20.02.2023	20.02.2023	20.02.2023	20.02.2023		20.02.2023
	TA 13.2: Manure	20.02.2023	20.02.2023	20.02.2023		20.02.2023	20.02.2023	20.02.2023	20.02.2023		20.02.2023	20.02.2023	20.02.2023	20.02.2023		20.02.2023
SS 16: Agriculture	TA 16.1: Agriculture															

COUNTRY EXPERTISE: Türkiye (27.05.2022)

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Appendix 3. Document reviewed or referenced

No.	Author	Title	References to the document	Provider
1	Project Owner	Project Submission Form	1.1 (11/08/2022)	Project Owner
2	Project Owner	Project Submission Form	1.2 (28/12/2022)	Project Owner
3	Project Owner	Project Submission Form	1.3 (10/01/2023)	Project Owner
4	Project Owner	ER Calculation Excel Sheet	1.1 (11/08/2022)	Project Owner
5	Project Owner	ER Calculation Excel Sheet	1.2 (28/12/2022)	Project Owner
6	Project Owner	ER Calculation Excel Sheet	1.3 (10/01/2023)	Project Owner
7	Project Owner	IRR Calculation Excel Sheet	1.1 (11/08/2022)	Project Owner
8	Project Owner	IRR Calculation Excel Sheet	1.2 (28/12/2022)	Project Owner
9	Project Owner	IRR Calculation Excel Sheet	1.3 (10/01/2023)	Project Owner
10	Ministry of energy and natural resources	Provisional Acceptance Protocols (Adalsan-1, Adalsan-2, Amilsan-1, Amilsan-2, Lacinsan-1, Lacinsan-2, Eryas, Gorkem, Kizilagac)	19/11/2019	Project Owner
11	Project Owner	Letter of Authorization (LoA) of the project	11/08/2022	Project Owner
12	Project Owner	Photographic Evidences of the Electricity Meters	-	Project Owner
13	Makel	Technical Documents of the Electricity Meters (i.e. brand: Makel)	-	Project Owner
14	Project Owner	Projects Layout Autocad File	-	Project Owner
15	Project Owner	Cadastral state map (for the power plants)	-	Project Owner
16	Turkish Government	Land Register Certificates (Land registry and cadastre no:101/852)	12/02/2016	Project Owner
17	Kütahya provincial special administration	Solar power plant conformity letter	07/03/2016	Project Owner
18	Ministry of Environment and Urbanization	"EIA Not Required" Decisions for each solar power plant	27/07/2015 (Adalsan-1, Lacinsan-1, Amilsan-1) 29/07/2015 (Amilsan-2) 30/07/2015 (Adalsan-2, Lacinsan-2, Eryas, Gorkem, Kizilagac)	Project Owner
19	Sumec Phono Solar Australia	Technical Documents of the Panels (i.e. brand: Phono Solar)	-	Project Owner
20	Osmangazi Elektrik Dağıtım A.Ş. (OEDAS) (The distribution company for electricity)	Call Letters of the Solar Power Plants (Adalsan-1, Adalsan-2, Amilsan-1, Amilsan-2, Lacinsan-1, Lacinsan-2, Eryas, Gorkem, Kizilagac)	10/12/2015	Project Owner

21	Osmangazi Elektrik Dağıtım A.Ş. (OEDAS)	Connection Agreements of the Power Plants (Adalsan-1, Adalsan-2, Amilsan-1, Amilsan-2, Lacinsan-1, Lacinsan-2, Eryas, Gorkem, Kizilagac)	28/09/2016	Project Owner
22	Project Owner	Declaration by the Project Owner about Double Counting	19/10/2022	Project Owner
23	Osmangazi Elektrik Dağıtım A.Ş. (OEDAS)	First Index Protocols (i.e. calibrations) of the Electricity Meters	26/11/2019 (Adalsan-1, Adalsan-2 Amilsan-1, Amilsan-2, Lacinsan-1, Lacinsan-2, Eryas, Kizilagac) 01/12/2019 (Gorkem)	Project Owner
24	Project Owner	KMZ File of the Project Activity	-	Project Owner
25	Huawei	Technical Documents of the Inverters (i.e. brand: Huawei)	-	Project Owner
26	KuveytTürk (Bank)	Credit Usage Agreements of the Power Plants (Adalsan-1, Adalsan-2, Amilsan-1, Amilsan-2, Lacinsan-1, Lacinsan-2, Eryas, Gorkem, Kizilagac)	02/05/2019	Project Owner
27	Naturel Yenilenebilir Enerji Ticaret A.Ş. (the contractor)	Domanic Construction Contract	22/02/2019	Project Owner
28	GCC	GCC Project Framework	v2.1	Others
29	GCC	GCC Program Manual	v3.1	Others
30	GCC	GCC Program Processes	v4.0	Others
31	GCC	GCC Project Standard	v3.1	Others
32	GCC	GCC Project Sustainability Standard	V3.1	Others
33	GCC	GCC Project Verification Standard	v3.1	Others
34	GCC	GCC Environment & Social Safeguard Standard	v2.0	Others
35	GCC	GCC Program Definitions	v3.1	Others
36	GCC	AMS-I.D: Grid connected renewable electricity generation	v18.0	Others
37	Project Owner	Project Submission Form	v1.4 (22/02/2023)	Project Owner
38	Project Owner	ER Calculation Excel Sheet	v1.4 (22/02/2023)	Project Owner
39	Between GCC and the Project Owner	LoA of the Project Activity	31/10/2022	Project Owner
40	Project Owner	IRR Calculation Excel Sheet	1.4 (15/05/2023)	Project Owner
41	Project Owner	Project Submission Form	1.5 (15/05/2023)	Project Owner
42	Republic of Türkiye	Kahramanmaraş Chamber of Commerce Trade Gazette, 30/07/2020, Number 10129, p.57	30/07/2020	Project Owner
43	Between the project owner and Sellers (Tolga Naldöken and Onur Erdoğan)	Construction and License Transfer Agreement	12/01/2016	Project Owner
44	Between the	Supply and Construction Contract	22/02/2019	Project

	project owner and Naturel Yenilenebilir Enerji Ticaret A.Ş. (Seller)	Agreement		Owner
45	Between GCC and the Project Owner	LoA of the Project Activity v1.3	25/09/2023	Project Owner
46	Global Solar Atlas Data	Annual generation Value	-	Project Owner
47	The International Renewable Energy Agency (IRENA)	Investment and Operational Costs	2019	Verifier
48	Republic of Türkiye	Land ownership evidences	12/02/2016	Project Owner
49	Between Naturel Yenileneblir Enerji A.Ş. as contractor and Adalsan Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti., Amilsan-2 GES: Amilsan Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti., Lacinsan-1 GES: Laçinsan Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti., Eryas GES: Eryaş Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti., Gorkem GES: Görkem-1 Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti., Kizilagac GES: Kızılağaç Enerji İnşaat Tarım Hayvancılık İthalat İhracat Ltd. Şti. As buyers	Plant construction and delivery contract	22/02/2019	Project Owner
50	Sellers and buyers of co&license	Co & License transfer agreement (pg 7 item c)	12/01/2016	Project Owner

51	Project Owner	IRR Calculation Excel Sheet	1.5 (16/12/2023)	Project Owner
52	Project Owner	ER Calculation Excel Sheet	v1.5 (10/12/2023)	Project Owner
53	Project Owner	Project Submission Form	1.6 (28/09/2023)	Project Owner

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

Table 1. CLs from this Project Verification

CL ID	01	**Section no.**	B.1.2.	**Date:** 02/12/2022
Description of CL				
Please indicate the reference links for the applied methodology and the applied tools.				
Project Owner's response				**Date:** 05/12/2022
References are added to the applied methodologies and tools.				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 09/01/2023
Review-1: Please indicate Tool 27 and its reference link in Section B.1 as well.				
Project Owner's response				**Date:** 10/01/2023
Review-1: Tool 27 is added to Section B.1.				
GCC Project Verifier assessment				**Date:** 10/01/2023
Review-2: Ok Closed (Tool 27 was added in Section B.1.)				

CL ID	02	**Section no.**	ITR	**Date:** 14/02/2023
Description of CL				
The details on the "name, designation, date and signature of the project owners" shall be provided on the cover page of the PSF.				
Project Owner's response				**Date:** 22/02/2023
Signature was added.				
Documentation provided by Project Owner				
GCC Project Verifier assessment				**Date:** 05/03/2023
Review-1: Ok Closed (Signature was included.)				

CL ID	03	**Section no.**	ITR	**Date:** 14/02/2023
Description of CL				
The following shall also be discussed as part of the "Clarification No1. registration stage CORSIA applicability criteria": *"(d) achieve United Nations Sustainability Development Goals (Silver or higher SDG+ label)."*				
Project Owner's response				**Date:** 22/02/2023
", achieving Gold label." Is added to the related raw in the "Clarification No1. registration stage CORSIA applicability criteria": table.				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 05/03/2023
Review-1: Ok Closed (The revision was made.)				

CL ID	04	**Section no.**	ITR	**Date:** 14/02/2023
Description of CL				

Please provide "EIA Not Required" Decision documents for "Eryas", "Gorkem" and "Kizilagac"solar power plants.
Project Owner's response **Date:** 22/02/2023
We have contacted with the project owner,the main office is in Kahramanmaraş where the eartquake happened. *They responded it is not possible to find thoese missing EIA documents.* *Here we are requesting, if it is possible, to make waiver, given that by law less than 1 MW power plants are exempted from EIA. I hope our reqest to be accepted.*
Documentation provided by Project Owner
Revised PSF
GCC Project Verifier assessment **Date:** 05/03/2023
Review-1: Ok Closed (The clarification was made.)

CL ID	05	**Section no.**	ITR	**Date:** 14/02/2023
Description of CL				
The weblink 35 (footnote number 34) does not open. Please revise the reference link in Table 3 in Section B.4.				
Project Owner's response				**Date:** 22/02/2023
the footnote links from 32 to 36 can be opened.				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 05/03/2023
Review-1: Ok Closed (The reference link was revised.)				

Table 2. CARs from this Project Verification

CAR ID	01	**Section no.**	1.12	**Date:** 02/12/2022
Description of CAR				
a) Please revise the versions of "Environment and Social Safeguards Standard" and "Project Sustainability Standard" on the cover page and revise the Section E and Section F according to this since the latest versions of these documents came into force immediately. *b) Please also include reference of Tool 20: "Assessment of debundling for small-scale project activities" on the cover page under "CDM Rules" and Section B.1. Kindly review and incorporate the same.* *c) Please indicate Tool 27: Investment Analysis on the cover page and Section B.1.* *d) Please revise the layout of page 9 of the PSF.*				
Project Owner's response				**Date:** 07/12/2022
a) This CAR is cancelled by the DOE *b) Tool 20 is added to the cover page and incorporated into the Section B.1 and B.2.* *c) For investment analysis we used Tool 01 and Tool 21. We did not use Tool 27 in our report. So, kindly, we need explanation why to add this tool 27 to the report.* *d) Page 9 of the PSF is revised.*				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 09/01/2023
Review-1: a) Ok Closed (The clarification was made.) b) Ok Closed (Tool 20 was applied to the project activity.) c) Tool 27 is used for the investment analyses with Tool 01. d) Ok Closed (Page 9 of the PSF was revised accordingly.)				
Project Owner's response				**Date:** 10/01/2023
Review-1: *Tool 27 is included in IRR calculations.*				
GCC Project Verifier assessment				**Date:** 10/01/2023
Review-2: c) Ok Closed (Tool 27 was included in the investment analysis.)				

CAR ID	02	Section no.	1.14	Date: 02/12/2022
Description of CAR				
Please mark the box of "If a GCC project chooses to apply to use ACCs under CORSIA…" on page 8.				
Project Owner's response				**Date:** 08/12/2022
The box is marked on page 8, about the CORSIA one.				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 09/01/2023
Review-1: Ok Closed (The relevant box was marked on the cover page.)				

CAR ID	03	Section no.	A.1.1	Date: 02/12/2022
Description of CAR				
a) Please provide the evidence documents of "Cell H3" (electricity generation based on real measured data) in the ER Calculation Excel sheet. Moreover, please indicate the period of these values (monthly, annually etc.) *b) Please revise the "Cell F6" and "Cell F13" value in the "ERCalculation" spreadsheet based on the provisional acceptance document. Then, please revise Table 1 in the PSF.* *c) Please revise the emission factor value in the ER Calculation Excel Sheet and PSF.* *d) Please indicate the emission reduction values in integer forms and apply the "round down function" to them. Then, revise the emission reduction values in the Excel sheet and PSF.*				
Project Owner's response				**Date:** 08/12/2022
b) Based on the provisional acceptance documents, plant's installed capacity both in kWe and kWp are revised. Each plant has an installed capacity of 875 kWe and 1000 kWp and excel sheet and PSF is revised accordingly. *c) Emission factor is revised as the latest grid emission factory of the mİnistry, taken as 0.6488 which is published on 9th Sep 2022. Excel sheet and PSF is revised accordingly.* *d) Emission reduction values are revised as per the revised grid emission factor, and rounded down. PSF and excel sheet are revised accordingly.*				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 09/01/2023
Review-1: a) Please revise "Adelsan-2 GES" name in Section A.1 and on the cover page. b) Ok Closed (The installed capacities of the solar power plants were revised in the ER Excel sheet and in the PSF.) c) Please correct the values in "row 18" and "row 28" in "ERCalculation" spreadsheet (for 2019, it is not exactly 1.5 months and for 2029, it is not exactly 10.5 months). Please also remove the blank page from the Excel sheet. d) Please revise the emission reduction values as per the above correction. Please also indicate baseline emissions, project emissions and leakage emissions separately in the Excel sheet. Then, please apply the formula (ER=BE-PE-LE) to demonstrate the emission reduction values in the Excel sheet.				
Project Owner's response				**Date:** 10/01/2023
Review-1: *a)Corrected as Adalsan* *c) 19 Nov 2019 to 31 Dec 2019 has 43 days. Hence calculations are done based on this value. Excel sheet is revised as per this data. Blank page is removed.* *d) Emission reduction values are revised and (ER=BE-PE-LE) is added to the excel sheet.PSF is revised as per the revised values.*				
GCC Project Verifier assessment				**Date:** 10/01/2023
Review-2: a) Ok Closed (The name of the power plant was revised in Section A.1 and on the cover page.) c) Ok Closed (The Excel sheet was revised accordingly.) d) Ok Closed (The Excel sheet was revised accordingly.)				

CAR ID	04	Section no.	A.1.1.2	Date: 02/12/2022
Description of CAR				
Please provide a brief description of the installed technology in Section A.1 as well.				
Project Owner's response				**Date:** 13/12/2022
Brief description of installed technology is added to the Section A.1.				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 09/01/2023
Review-1: Ok Closed (Brief description of the installed technology was provided in Section A.1.)				

CAR ID	05	Section no.	A.1.1.5	Date: 02/12/2022
Description of CAR				
Please indicate the estimated annual average GHG emission reduction in Section A.1.				
Project Owner's response				**Date:** 05/12/2022
Estimated annual emission reduction is indicated in the Section A.1.				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 09/01/2023
Ok Closed (The estimated annual emission reduction was indicated in Section A.1.)				

CAR ID	06	Section no.	A.2.1	Date: 02/12/2022
Description of CAR				
Cadaster numbers are different for each solar project. Therefore, please indicate each of the cadaster number in Section A.2 (not just 476).				
Project Owner's response				**Date:** 13/12/2022
Cadasters for each parsel are combined together on 19 Nov 2021,and given only one cadaster number which is 101/852. https://parselsorgu.tkgm.gov.tr/#ara/idari/21496/101/476/1670913123263 *A.2 is revised to include the new and signle cadaster number.*				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 09/01/2023
Review-1: Ok Closed (The clarification was made.)				

CAR ID	07	Section no.	A.3.1	Date: 02/12/2022
Description of CAR				
a) Please provide back-up meter information in Section A.3 as well. *b) Please provide the meter details (e.g. brand, serial no) in Section A.3.*				
Project Owner's response				**Date:** 05/12/2022
a) Back-up meter and main meter information is provided in Section A.3. *b) Main and back-up meter details are provided in Section A.3 that includes meter brand, type, accuracy class and serial numbers.*				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 09/01/2023
Review-1: a) Please revise the installed capacity values in Table 2 in Section A.3. b) Please indicate the back-up meter in the statement "OEDAŞ installed one main power meter for each SPP unit, sealed it and calibrated it." in Section A.3. Also, please correct the serial number of the back-up meter of Adalsan-2 in the table in Section A.3.				
Project Owner's response				**Date:** 10/01/2023

Review-1: *a) Section A.3. Table 2 is corrected.* *b) Back-up meter is added to the statetement in Section A.3. Serian no for backup meter of Adalsan 2 is corrected.*
GCC Project Verifier assessment **Date:** 10/01/2023
Review-2: a) Ok Closed (The installed capacity values were corrected in Table 2 in Section A.3.) b) Ok Closed (Back-up meter information was indicated in Section A.3 and the name of the solar power plant was corrected in the table in Section A.3.)

CAR ID	08	**Section no.**	A.3.3.1	**Date:** 02/12/2022
Description of CAR				
Please indicate the age and average lifetime of the equipment in Section A.3.				
Project Owner's response				**Date:** 06/12/2022
Technical lifetime is indicated in Section A.3, right after the table. And the reference to prove its technicali lfetime is given as the distributor web site. https://gemenergy.com.au/phono-solar-panels/. And this is put as footnote in Section A.3.				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 09/01/2023
Review-1: Ok Closed (The average lifetime of the equipment was indicated in Section A.3.)				

CAR ID	09	**Section no.**	A.3.4	**Date:** 02/12/2022
Description of CAR				
Please provide a short summary of facilities, systems and equipment in the baseline scenario in Section A.3 as well.				
Project Owner's response				**Date:** 13/12/2022
In the baseline scenario, before the project activity, there was nothing at the project site. It was an empty field. Therefore, we need, kindly, more explanation what is expected by this CAR.				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 09/01/2023
Review-1: Please re-evaluate this CAR with considering the baseline scenario of the project activity (not existing scenario before the implementation of the project.)				
Project Owner's response				**Date:** 10/01/2023
Review-1 *Section A.3. is revised.*				
GCC Project Verifier assessment				**Date:** 10/01/2023
Review-2: Ok Closed (Section A.3 was revised accordingly.)				

CAR ID	10	**Section no.**	A.5.1	**Date:** 02/12/2022
Description of CAR				
Please revise "Name of the Entities" column in Section A.5.				
Project Owner's response				**Date:** 06/12/2022
As per the GCC observations "In section A.5 of the PSF, under Name of Entities, Project Owners should be listed.", Section A.5 includes the name of project owner under the colum of "Name of Entities". Hence, this comment is not applied to the PSF.				
Documentation provided by Project Owner				
Revised PSF				

GCC Project Verifier assessment	**Date:** 09/01/2023
Review-1: Ok Closed (The clarification was made.)	

CAR ID	11	**Section no.**	A.6.1	**Date:** 02/12/2022
Description of CAR				
Please indicate the CORSIA requirements and how the project activity complies with them in Section A.6 with referring to GCC Document: Clarification No.1.				
Project Owner's response				**Date:** 13/12/2022
Section A.6 is revised as per the GCC Clarification No.1				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 09/01/2023
Review-1: Ok Closed (Section A.6 was revised accordingly.)				

CAR ID	12	**Section no.**	B.1.1	**Date:** 02/12/2022
Description of CAR				
Please add Tool 20 and Tool 27 in Section B.1.				
Project Owner's response				**Date:** 13/12/2022
Tool 20 is added to the Section B1 and B2. However, Tool 27 is not applied to the PSF. We need clarification regarding why to add Tool 27 to the PSF.				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 09/01/2023
Review-1: Tool 27 is used for the investment analyses with Tool 01. Therefore, please indicate Tool 27 in Section B.1 as well.				
Project Owner's response				**Date:** 10/01/2023
Review-1: Tool 27 is added to Section B.1 and B.2.				
GCC Project Verifier assessment				**Date:** 10/01/2023
Review-2: Ok Closed (Tool 27 was indicated in Sections B.1 and B.2.)				

CAR ID	13	**Section no.**	B.2.1	**Date:** 02/12/2022
Description of CAR				
Please indicate the applicability conditions of the applied tools as well in Section B.2.				
Project Owner's response				**Date:** 13/12/2022
Section B.2 is revised and the applicability conditions of the applied tools are added to the PSF.				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 09/01/2023
Review-1: Please indicate the applicability conditions for Tool 27 in Section B.2.				
Project Owner's response				**Date:** 10/01/2023
Review-1: *Tool 27 is added to Section B.2.*				
GCC Project Verifier assessment				**Date:** 10/01/2023
Review-1: Ok Closed (The applicability conditions of Tool 27 were indicated in Section B.2.)				

CAR ID	14	**Section no.**	B.3.1	**Date:** 02/12/2022

Description of CAR	
Please provide the substation in the flow diagram.	
Project Owner's response	**Date:** 14/12/2022
Substation is added to the image in the Section B.3	
Documentation provided by Project Owner	
Revised PSF	
GCC Project Verifier assessment	**Date:** 09/01/2023
Review-1: Ok Closed (The substation was indicated in the flow diagram in Section B.3.)	

CAR ID	15	**Section no.**	B.4.1	**Date:** 02/12/2022
Description of CAR				
a) Please revise the statement "As compared to 2021, electricity consumption increased by 7.7%, reaching to 329.6 Billion kWh; and electricity generation increased by 8.1% reaching to 331 Billion kWh." based on the provided reference link. *b) Please revise the values in Table 3 based on the provided reference link.*				
Project Owner's response				**Date:** 06/12/2022
The reference link, that the time of visiting the site 18 May 2022, has the information written in the PSF. However, the ministry revised the content of the link on 18 November 2022. Therefore, since this PSF is written in May, we want to keep the content as it is. To make clarification, PSF footnote 27 includes the access date information.				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 09/01/2023
Review-1: a) Ok Closed (The clarification was made.) b) Ok Closed (The clarification was made.)				

CAR ID	16	**Section no.**	B.5.20	**Date:** 02/12/2022
Description of CAR				
As indicated on page 25 of the PSF, the "threshold IRR on equity" given in the World Bank's "Private Sector Renewable Energy and Energy Efficient Projects" (2017) is used as the benchmark for comparison. *Please explain why a "threshold IRR on equity" is appropriate to be used as a benchmark for comparing against the "pre-tax Project IRR" calculated for this project.*				
Project Owner's response				**Date:** 14/12/2022
Pre-tax IRR calculation creates higher IRR value, therefore this is a conservative approach.				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 09/01/2023
Review-1: Ok Closed (The clarification was made.)				

CAR ID	17	**Section no.**	B.5.31	**Date:** 02/12/2022
Description of CAR				
The period of assessment is 25 years. This is an appropriate choice. However, the Project Owners do not provide any justification for the choice in the PSF.				
Project Owner's response				**Date:** 13/12/2022
Reference to the technical lifetime is added to the Section A.3 and Section c.2.				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 09/01/2023
Review-1: Ok Closed (The relevant reference was indicated in the PSF.)				

CAR ID	18	**Section no.**	B.5.33	**Date:** 02/12/2022

Description of CAR	
The cash flows in the final year of the project activity do not include a "fair value of project assets" at that point in time. *Please provide either a fair value or an explanation as to why the fair value is zero at the end of the project activity.*	
Project Owner's response	**Date:** 14/12/2022
At the end of the project lifetime, these assests will lose its value (no more useful to be used as solar power system, loosing its efficincy to produce electricity), they will be disposed. Therefore, its monetary value is "zero".	
Documentation provided by Project Owner	
Revised PSF	
GCC Project Verifier assessment	**Date:** 09/01/2023
Review-1: Ok Closed (The explanation was made.)	

CAR ID	19	**Section no.**	B.5.37	**Date:** 02/12/2022
Description of CAR				
The cost of financing expenditures (interest on the loan) is included in the calculation of the project cash flows. However, since the Project Owners calculate a "pre-tax" Project IRR, interest payable on the loan should not be included in the calculation of the project cash flows. According to CDM TOOL27, Version 12, page 5, Item 13: *"The cost of financing expenditures (i.e. loan repayments and interest) shall not be included in the calculation of project IRR.* *Rationale: The purpose of the project IRR calculation is to determine the viability of the project to service debt. Therefore, to include the cost of financing as an expense in this calculation would result in a double counting of this cost in the ultimate analysis."* *Please re-calculate the project cash flows for the first five years and do not include the interest payable as a cash outflow.*				
Project Owner's response				**Date:** 14/12/2022
Interest of the loan is already not included/considered in the IRR cash flow calculation. Therefore we need more explanation regarding this comment.				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 09/01/2023
Review-1: The "Cash Flow" given on Line 83 of the worksheet "IRR" is calculated as follows: EBITDA – Taxation on Income – Debt(Loan) Interest + Taxation on Income This calculation shows that interest payments are deducted while calculating the project's cash flows. As explained in CDM TOOL27, a Project IRR shows the firm's ability to service its debt payments (full reference given above). Therefore, if the interest payable is subtracted from income, this goes against the idea of calculating the Project IRR as the financial indicator for the project. Please do not include interest payments in the calculation of project cash flows.				
Project Owner's response				**Date:** 10/01/2023
Review-1: *IRR sheet is revised as per the comment. PSF is also revised as per the changed IRR values.*				
GCC Project Verifier assessment				**Date:** 10/01/2023
Review-2: Ok Closed (The IRR excel sheet and the PSF were revised accordingly.)				

CAR ID	20	**Section no.**	B.6.2.1	**Date:** 02/12/2022
Description of CAR				

Please apply the latest document from Ministry of Energy and Natural Resources for the emission factor.
Project Owner's response **Date:** 13/12/2022
Latest document is applied and the latest emission factor is used.
Documentation provided by Project Owner
Revised PSF
GCC Project Verifier assessment **Date:** 09/01/2023
Review-1: Ok Closed (The latest document was used for the emission factor value.)

CAR ID	21	**Section no.**	B.6.3.1	**Date:** 02/12/2022
Description of CAR				
Please indicate the sample calculations for the crediting period in Section B.6.1.				
Project Owner's response				**Date:** 13/12/2022
Sample calculation is added to the Section B.6.1.				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 09/01/2023
Review-1: Ok Closed (The sample calculations were provided in Section B.6.1.)				

CAR ID	22	**Section no.**	B.7.1.1	**Date:** 02/12/2022
Description of CAR				
a) In Section E, monitoring processes of "Solid waste Pollution from E-wastes" and "Solid waste Pollution from end of life products/equipment are indicated. However, these parameters are not demonstrated in Section B.7.1. Please indicate these parameters in Section B.7.1. *b) Please provide the monitoring equipment details (i.e. electricity meters) in Section B.7.1 (both main and back-up meters).* *c) Please indicate the cross-checked method for the electricity generation in Section B.7.1.* *d) Please indicate the calibration frequency of the electricity meters with indicating the reference in Section B.7.1.* *e) Please indicate the dates of the first index protocols in Section B.7.1.*				
Project Owner's response				**Date:** DD/MM/YYYY
a) Section B.7.1. is revised, and "Solid waste Pollution from E-wastes" and "Solid waste Pollution from end of life products/equipment are added as table into the section. *b) Monitoring equipment details are added to the Section.* *c) Cross-checking method is indicated in Section B.7.1.* *d) Calibration frequency and relevant regulation is indicated in Section B.7.1.* *e) "Purpose of data" row of "EGPJ,y" is revised as "baseline emission calculation" in Section B.7.1.*				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 09/01/2023
Review-1: a) Please do not change the formats of the monitoring tables in B.7.1. Therefore, please re-create the monitoring tables of "Solid waste Pollution from E-wastes" and "Solid waste Pollution from end of life products/equipment" parameters. b) Please revise the "Adelsan-2 GES" name in the table of "$EG_{PJ,y}$" parameter. c) Ok Closed (The cross-checked method was indicated in Section B.7.1.) d) Ok Closed (The calibration frequency and the relevant evidence were provided in Section B.7.1.) e) Ok Closed (The purpose of data was revised accordingly in Section B.7.1.)				
Project Owner's response				**Date:** 10/01/2023
Review-1: *a) Monitoring table format changed to original one for e-wastes and end of life equipment parameters.* *b) Changed as Adalsan-2 GES.*				

GCC Project Verifier assessment	**Date:** 10/01/2023
Review-2: a) Ok Closed (The table format was revised accordingly.) b) Ok Closed (The name of the solar power plant was corrected in Section B.7.1.)	

CAR ID	23	**Section no.**	B.7.4.1	**Date:** 02/12/2022
Description of CAR				
a) Please provide the information about back-up meters in Section B.7.4. *b) Please provide the organizational chart and the roles and responsibilities of the employees in Section B.7.4.* *c) Please provide the time period of data storage in Section B.7.4.* *d) Please provide the meter details and first index protocol dates in Section B.7.4.*				
Project Owner's response				**Date:** 13/12/2022
a) Backup meters information added to the Section B.7.4. *b) Organizational chart is added to the Section B.7.4.* c) *The time period of the storage of data is indicated in Section B.7.4.* d) *Meter details are added to the Section B.7.4. and "*Power meters installed at each SPP units were already calibrated at the factory, therefore there is no first index protocol calibration applied to them" this sentence added to the Section B.7.4.				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 09/01/2023
a) Please indicate back-up meter in the statement "OEDAŞ installed one main power meter for each SPP unit, and sealed them." in Section B.7.4. b) Ok Closed (The organizational chart was provided and the responsibilities were indicated in Section B.7.4.) c) Please provide the time period of data storage in Section B.7.4. d) Please revise the "Adelsan-2 GES" name in the table in Section B.7.4.				
Project Owner's response				**Date:** 10/01/2023
Review-1 a) "one main power meter" deleted, "main and back-up meter" added. b) "Project owner keeps the data during the project activity plus 5 years." Is already indicated in the B.7.4. Adelsan name corrected as Adalsan throughout the PSF including the one in Section B.7.4.				
GCC Project Verifier assessment				**Date:** 10/01/2023
Review-2: a) Ok Closed (Back-up meter information was indicated in Section B.7.4.) c) Ok Closed (The time period of data storage was indicated in Section B.7.4.) d) Ok Closed (The name of the solar power plant was corrected in Section B.7.4.)				

CAR ID	24	**Section no.**	D.1.1	**Date:** 02/12/2022
Description of CAR				
Please provide a summary of the analysis of the environmental impacts of the Project Activity in Section D.1.				
Project Owner's response				**Date:** 13/12/2022
Section D.1. is revised.				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 09/01/2023
Review-1: Ok Closed (Summary of the analysis of the environmental impacts was provided in Section D.1.)				

CAR ID	25	**Section no.**	D.2.1	**Date:** 02/12/2022
Description of CAR				
a) Please indicate the dates of "EIA Not Required" decisions for each plant in Section D.2. *b) Please provide copies of the "EIA Not Required" decisions for each plant in Section D.2.*				
Project Owner's response				**Date:** 13/12/2022

Projects under 1MW are exempted from EIA. Therefore, project has not "EIA not required" decisions letter. https://webdosya.csb.gov.tr/db/ced/icerikler/gunes-enerj--santraller--20180418123509-20220105070126.docx. Page 5-29.
Documentation provided by Project Owner
Revised PSF
GCC Project Verifier assessment **Date:** 09/01/2023
Review-1: a) Ok Closed (The clarification was made.) b) Ok Closed (The clarification was made.)

CAR ID	26	**Section no.**	D.2.2	**Date:** 02/12/2022
Description of CAR				
Please provide the "EIA Not Required" decisions of each plant.				
Project Owner's response				**Date:** 13/12/2022
Projects under 1MW are exempted from EIA. Therefore, project has not "EIA not required" decisions letter. https://webdosya.csb.gov.tr/db/ced/icerikler/gunes-enerj--santraller--20180418123509-20220105070126.docx. Page 5-29.				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 09/01/2023
Review-1: Ok Closed (The clarification was made.)				

CAR ID	27	**Section no.**	E.1.1	**Date:** 02/12/2022
Description of CAR				
a) Please fill "CO2 emissions" row since there is a monitoring parameter "tCO2" in Section B.7.1 and indicate its rate accordingly in Section E.1. *b) Please remove "0" values from the rows which are indicated as N/A in Section E.1.* *c) Please indicate "0" for "Solid waste Pollution from E-wastes" and "Solid waste Pollution from end of life products/equipment" in Section E.1 and re-evaluate the monitoring section for these parameters.* *d) Please fill "Replacing fossil fuels with renewable sources of energy" row since there is a monitoring parameter "tCO2" in Section B.7.1 and indicate its rate accordingly in Section E.1.* *e) Please complete the information for "Noise Pollution" row in Section E.1.*				
Project Owner's response				**Date:** 14/12/2022
a) CO2 emissions row in Section E.1 is related to the project emissions. Therefore, we kindly request explanation why we need to add tCO2 as monitoring parameter. tCO2 parameter in the table in Section B.7.1. is related to the emission reduction, which is basically baseline emission. *b) "0" values from the rows in Section E.1 is removed and replaced with N/A.* *c) Done as stated in the CAR.* *d) "Replacing fossil fuels with renewable sources of energy" is filled in Section E.1. Section B.7.1 tCO2 table, "purpose of data" row is revised and included "Replacing fossil fuels with renewable sources of energy".* *e)Noise pollution is filled.*				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 09/01/2023
Review-1: a) Reduction of CO_2 can be evaluated in this row. b) Ok Closed (The necessary revisions were made in Section E.1.) c) Ok Closed (The necessary revisions were made in Section E.1.) d) Please re-evaluate the score of "Replacing fossil fuels with renewable sources of energy" parameter in Section E.1. e) If there is no noise pollution, the relevant row can be filled out as N/A.				
Project Owner's response				**Date:** 10/01/2023

Review-1: a) CO2 is filled and scored as +1. d) Scored as +1 as per this comment. e) Noise pollution row is filled as N/A.
GCC Project Verifier assessment **Date:** 10/01/2023
Review-2: a) Ok Closed (CO_2 emissions row was filled in Section E.1.) d) Ok Closed (The score of the indicator was corrected in Section E.1.) e) Ok Closed (The Noise Pollution indicator was marked as N/A.)

CAR ID	28	**Section no.**	E.2.1	**Date:** 02/12/2022
Description of CAR				
Please remove "0" values from the rows which are indicated as N/A in Section E.2.				
Project Owner's response				**Date:** DD/MM/YYYY
Revised PSF				
Documentation provided by Project Owner				
0 values are removed and replaced with N/A.				
GCC Project Verifier assessment				**Date:** 09/01/2023
Review-1: Ok Closed (The necessary revisions were made in Section E.2.)				

CAR ID	29	**Section no.**	F.1	**Date:** 02/12/2022
Description of CAR				
a) Please re-evaluate the monitoring section for SDG 7 in Section F. *b) Please re-evaluate "Project-level Indicators" and "Contribution of Project-Level Actions to SDG Targets" sections for SDG 8 in Section F.* *c) "Check SGK records" is the monitoring approach as per PSF whereas the Indicator 8.5.1 chosen is "Average hourly earnings of female and male employees, by occupation, age and persons with disabilities". Please correct the contradiction.* *d) Please re-evaluate SDG 9 in Section F.* *e) Please re-evaluate "Project-level Indicators" and "Contribution of Project-Level Actions to SDG Targets" sections for SDG 13 in Section F.*				
Project Owner's response				**Date:** 14/12/2022
a) Section F SDG 7 is revised. *b) SDG 8.5.1 is deleted, and SDG 8.5 is remained. So number of employee is kept as SDG indicator.* *c) SDG 8.5.1 is deleted, and SDG 8.5 is remained. So number of employee is kept as SDG indicator.* *d) We need clarification for this comment, we may also think to delete this SDG if it is N/A.* *e) Section F SDG 13 row is revised*				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 09/01/2023
Review-1: a) Please revise the installed capacity of the project in Section F. b) Ok Closed (SDG 8.5.1 was removed.) c) Ok Closed (SDG 8.5.1 was removed.) d) Ok Closed (SDG 9 can be added.) e) Ok Closed (SDG 13 row was revised accordingly.)				
Project Owner's response				**Date:** 10/01/2023
Review-1: *Corrected as 7.785 MWe in Section F.*				
GCC Project Verifier assessment				**Date:** 10/01/2023
Review-2: a) Ok Closed (The installed capacity of the project activity was corrected in Section F.)				

CAR ID	30	Section no.	H.1	Date: 02/12/2022
Description of CAR				
Please indicate the necessary information in Section H.				
Project Owner's response				**Date:** 20/12/2022
Section H is revised and includes now information about the Host Country Letter of Attestation which will be provided during the request for the first issuance of the ACC units of the project activity.				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 09/01/2023
Review-1: Please indicate the relevant date (i.e. 31/12/2020) in Section H.				
Project Owner's response				**Date:** 10/01/2023
Review-1. *31.12.2026 is added as the date. Project owner probably will make the monitoring around that time. Plus, curretnlt Ministry of Environment does not give such a letter currently, we checked with the climate change department.*				
GCC Project Verifier assessment				**Date:** 10/01/2023
Review-2: Ok Closed (The relevant date was indicated in Section H.)				

CAR ID	31	Section no.	ITR	Date: 14/02/2023
Description of CAR				
The sectoral scope "energy industries (renewable/non-renewable sources)" shall be correctly mentioned on the cover page of PSF.				
Project Owner's response				**Date:** 22/02/2023
Corrected as per the comment.				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 05/03/2023
Review-1: Ok Closed (The relevant statement was revised.)				

CAR ID	32	Section no.	ITR	Date: 14/02/2023
Description of CAR				
In Section A.1, it is mentioned that "During the 10 year project crediting period, project activity is expected to produce 81,195 tCO2 emission reductions, and 8,120 tCO2 annually". Considering the crediting period of 10 years and emission reductions of crediting period as "81,195 tCO2", the ERs/annum arrives as "8,774.5 tCO2 annually", however the value as "8,120 tCO2 annually" is presented in the above statement. Hence the values related to the ERs (yearly & 10 years) shall be checked again and appropriate revisions shall be provided accordingly throughout the PSF (Section B.6.1, B.6.3 and so on) and in the ER Excel sheet.				
Project Owner's response				**Date:** 22/02/2023
Annual emission reduction is rounded down and changed as 8,774 in PSF. Excel sheeet is also revised where annual emission reduction is indicated.				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 05/03/2023
Review-1: Ok Closed (The PSF and the Excel sheet were revised accordingly.)				

CAR ID	33	Section no.	ITR	Date: 14/02/2023
Description of CAR				
In Section A.2, the heading (Location of the Project Activity of the Project Activity) shall be corrected accordingly.				
Project Owner's response				**Date:** 22/02/2023

Changed as Location of the Project Activity; plus Türkiye is added to the address.
Documentation provided by Project Owner
Revised PSF
GCC Project Verifier assessment **Date:** 05/03/2023
Review-1: Ok Closed (Section A.2 was revised accordingly.)

CAR ID	34	**Section no.**	ITR	**Date:** 14/02/2023
Description of CAR				
The "SSPs" and "SPPs" has been interchangeably used throughout the PSF, hence the consistent details shall be provided throughout the PSF.				
Project Owner's response				**Date:** 22/02/2023
SSP is corrected as SPP.				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 05/03/2023
Review-1: Ok Closed (The relevant statements were corrected in the PSF.)				

CAR ID	35	**Section no.**	ITR	**Date:** 14/02/2023
Description of CAR				
In Table 5 in Section B.5, the value of operating cost ($ 206,058) does not match with the value (206,812 $/year) in cell B25 of IRR Excelsheet. Please correct the contradiction.				
Project Owner's response				**Date:** 22/02/2023
Table 5, value is corrected as 206,812$/year.				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 05/03/2023
Review-1: Ok Closed (Table 5 in Section B.5 was corrected.)				

CAR ID	36	**Section no.**	ITR	**Date:** 14/02/2023
Description of CAR				
Please refer to the monitoring parameter table for the parameter "Reduction of CO2 emissions due to implementation of the project activity", where the following calculation method is provided: *CM x EGPJ,y* *Where CM=0.6482* *However the value of CM is provided as "0.6488" in the ERs Excelsheet. Please correct the contradiction.*				
Project Owner's response				**Date:** 22/02/2023
Corrected as 0.6488 and associated reference is also revised.				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 05/03/2023
Review-1: Ok Closed (The emission factor was corrected.)				

CAR ID	37	**Section no.**	ITR	**Date:** 14/02/2023
Description of CAR				
In Section B.7.1, the representation of parameter "Quantity of the net electricity generation supplied to the grid by the project in year y" is provided as "$EG_{PJ,y}$" in the PSF, while the same is available as "$EG_{PJ,facility,y}$" in the applied methodology. Please correct the contradiction. *Further the "data unit" is provided as "MWh/year" in the table, while the value of the parameter is provided as "12.523GWh". Please correct the contradiction.*				

Project Owner's response	**Date:** 22/02/2023
$EG_{PJ,y}$ is corrected as $EG_{PJ,facility,y}$ in PSF *Data unit is corrected as GWh/year in the Table 1 in Section B.7.1.*	
Documentation provided by Project Owner	
Revised PSF	
GCC Project Verifier assessment	**Date:** 05/03/2023
Review-1: Ok Closed (Section B.7.1 was revised accordingly.)	

CAR ID	38	**Section no.**	ITR	**Date:** 14/02/2023
Description of CAR				
In Section B.7.1, for the following parameters, no value is provided in the monitoring parameter table of the parameter (Solid waste pollution from e-wastes, Solid waste pollution from end-of-life products/ equipment). Hence the ex-ante estimates of the monitoring parameter may be provided in the monitoring parameter tables of the monitoring parameter in Section B.7.1.				
Project Owner's response				**Date:** 22/02/2023
Monitoring parameter raws are revised and *"Disposal records of e-wastes* *Disposal records of end-of-life product/equipment"* *are indicated.*				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 05/03/2023
Review-1: Ok Closed (Section B.7.1 was revised accordingly.)				

CAR ID	39	**Section no.**	ITR	**Date:** 14/02/2023
Description of CAR				
The following inconsistent sentences are available in the Section G.1 of the PSF: *"For Balsuyu Domanic Bundled SPP project, local stakeholder meeting was held on 27 May 2022"* *"Figure 9 Local Stakeholder Meeting at Saruhanlar Village, 26 May 2022"* *Hence appropriate corrections shall be provided in this regard in Section G.1.*				
Project Owner's response				**Date:** 22/02/2023
26 May 2022 is corrected as 27 May 2022 in Section G.1.				
Documentation provided by Project Owner				
Revised PSF				
GCC Project Verifier assessment				**Date:** 05/03/2023
Review-1: Ok Closed (Section G.1 was revised accordingly.)				

Table 3. FARs from this Project Verification

FAR ID	01	**Section no.**	-	**Date:** 22/05/2023
Description of FAR				
The Verifier should certify CORSIA Label (C+) till 31 Dec 2020. Once the Host Country Authorization is provided later, this can be verified in first or subsequent verifications.				
Project Owner's response				**Date:** DD/MM/YYYY
Documentation provided by Project Owner				
GCC Project Verifier assessment				**Date:** DD/MM/YYYY

Appendix 5. Verification Protocol

Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
Cover Page					
1. Has the following information been provided by the by Project Owner on the cover page of the Project Submission form, and is complete, consistent, and correct and in compliance with the Project Standard and the instructions provided in the Project Submission form?	GCC-PSF-FORM V3.2	DR	Please see below.		
1.1. Title of the Project Activity	GCC-PSF-FORM V3.2	DR	This is available as “Balsuyu Domanic Bundled Solar Power Plants” which is also mentioned in the LoA.	OK	OK
1.2. PSF version number	GCC-PSF-FORM V3.2	DR	This is available as “Version 1.1”.	OK	OK
1.3. Date of completion of this form (DD/MM/YYYY)	GCC-PSF-FORM V3.2	DR	This is available as “11 August 2022”.	OK	OK
1.4. Project Owner(s)	GCC-PSF-FORM V3.2	DR	This is available as “Alperen Elektrik Üretim A.Ş.” which is also indicated in the LoA.	OK	OK
1.5. Country where the Project Activity is located	GCC-PSF-FORM V3.2	DR	This is available as “Turkey”.	OK	OK
1.6. GPS coordinates of the project site(s)	GCC-PSF-FORM V3.2	DR	The GPS coordinates are available on the cover page and the evidence documents (the building permission and the KMZ document of the project) are provided.	OK	OK
1.7. Eligible GCC Project Type as per the Project Standard	GCC-PSF-FORM V3.2	DR	The project start date is 19/11/2019 and the submitted date of the documents to the GCC Project Portal is 06/06/2022. Therefore, the project is eligible for Type A2.	OK	OK
1.8. Minimum compliance requirements	GCC-PSF-FORM V3.2	DR	The minimum compliance requirements are indicated.	OK	OK
1.9. Optional and additional requirements	GCC-PSF-FORM V3.2	DR	The optional and additional requirements are indicated.	OK	OK
1.10. Applied methodologies	GCC-PSF-FORM V3.2	DR	This is available as AMS-I.D.: Grid Connected Renewable Energy Generation, Version 18.0.	OK	OK
1.11. GHG Sectoral scope(s) linked to the applied methodology(ies)	GCC-PSF-FORM V3.2	DR	This is available as GHG-SS 1: Energy (renewable/non-renewable sources)	OK	OK

*DR= Document Review, I= Interview, SV= Site Visit

Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
1.12. Applicable Rules and Requirements for Project Owners	GCC-PSF-FORM V3.2	DR	a) Please revise the versions of "Environment and Social Safeguards Standard" and "Project Sustainability Standard" on the cover page and revise the Section E and Section F according to this since the latest versions of these documents came into force immediately. b) Please also include reference of Tool 20: "Assessment of debundling for small-scale project activities" on the cover page under "CDM Rules" and Section B.1. Kindly review and incorporate the same. c) Please indicate Tool 27: Investment Analysis on the cover page and Section B.1. d) Please revise the layout of page 9 of the PSF.	CAR-1	OK
1.13. Third Party External Project Verification by approved GCC Verifiers	GCC-PSF-FORM V3.2	DR	The additional labels are indicated.	OK	OK
1.14. Declaration to be made by the Project Owner(s)	GCC-PSF-FORM V3.2	DR	Please mark the box of "If a GCC project chooses to apply to use ACCs under CORSIA…" on page 8.	CAR-2	OK
1.15. Name, designation, date and signature of the Project Owner(s)	GCC-PSF-FORM V3.2	DR	This is available.	OK	OK
		DR	These are available.	OK	OK
General Requirements					
1. Are the requirements stipulated in the 'Project Standard' and the applicable GCC or CDM Methodologies and tools applied by the Project Owners to ensure conformance with applicable GCC Rules and requirements while completing the Project Submission Form for designing and developing a project for the GCC Program?	GCC-PSF-FORM V3.2 GGC Project Standard	DR	The requirements are stipulated.	OK	OK
2. Is the GCC-PSF-FORM provided using the valid	GCC-PSF-	DR	The GCC-PSF-Form is the valid version.	OK	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
version of the applicable PSF form, available on the GCC website?	FORM V3.2 Project Standard				
3. When completing the PSF form, are the instructions therein followed by the Project Owners and all necessary information and documentation to demonstrate compliance of the proposed GCC Project Activity with all applicable requirements in this document and other applicable GCC Rules and requirements provided?	GCC-PSF-FORM V3.2	DR	The instructions are provided.	OK	OK
4. Are the terms defined in the Program Definitions document used and referred to while completing the GCC-PSF-FORM.	GCC-PSF-FORM V3.2	DR	The Program Definitions document is referred.	OK	OK
5. Is the project assessed by the Project Owners to identify the appropriate project type (A1, A2, B1 or B2), which complies with the eligibility criteria of the Project Standard?	GCC GCC-PSF-FORM V3.2	DR	The Type A2 is chosen and it is eligible as per the Project Standard.	OK	OK
6. For Type A (A1, A2) projects, are all of the sections of the GCC-PSF-FORM completed, including the cover page.	GCC-PSF-FORM V3.2	DR	The sections are completed.	OK	OK
7. For Type B (de-registered from CDM) projects being submitted to the GCC Program, is the PSF completed as per the guidance provided below: 7.1. For Type B1 projects: 7.1.1. All of the sections of the PSF are required to be completed, including the cover page. New sections are required to be filled with new information not contained in the registered CDM PDD.	GCC-PSF-FORM V3.2	DR	N/A	OK	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
7.1.2. Sections A.4, A.5 (requirements related to CORSIA including Host Country Attestation on Double Counting), A.6, C.1, C.2, C.3, H (if applicable) and Appendix 1 are required to be completed with new and/or updated information. 7.1.3. If the voluntary certification labels and/or market eligibility (e.g., CORSIA) have been chosen to be targeted, sections A.5 (requirements related to CORSIA including Host Country Attestation on Double Counting), B.7.2 (SDG monitoring), E.1 (Do-No-Net-Harm requirements for Environment), E.2 (Do-No-Net-Harm requirements for Society) and F (contribution to UN SDGs) are required to be completed with new information. 7.2. For Type B2 projects: 7.2.1. All of the sections of the PSF are required to be completed, including the cover page. New sections are required to be filled with new information not contained in the registered CDM PDD. 7.2.2. Sections A.4, A.5 (requirements related to CORSIA including Host Country Attestation on Double Counting), A.6, C.1, C.2, C.3, H (if applicable) and Appendix 1 are required to be filled with new and/or updated information. 7.2.3. For project type B2, since the voluntary					

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
certification labels and market eligibility (e.g., CORSIA) are not chosen, mark the sections: B.7.2 (SDG monitoring), E.1 (Do-No-Net-Harm requirements for Environment), E.2 (Do-No-Net-Harm requirements for Society) and F (contribution to UN SDGs) as "Not applicable" and explicitly state that they have been left blank intentionally. 7.3. For both B1 and B2 projects: 7.3.1. The remaining sections of the PSF, except those mentioned in paragraphs 7 (a) and (b) above and particularly related to GHG reduction, shall: 7.3.2. refer to the corresponding sections of the registered CDM PDD, where the same information as contained in the registered CDM PDD, is required; and 7.3.3. provide, in the appropriate sections, additional information if required. 7.3.4. The PSF shall also provide the required information in Appendix 7. 7.3.5. The GCC Program shall not allow any post-registration changes or deviations from the contents of the registered CDM project documents (including registered CDM PDD and supporting documents such as spreadsheets, Modalities of Communication (CDM-MoC), letters of approval, etc.), unless approved by UNFCCC/ CDM as per its rules and CDM					

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
project cycle procedures. Therefore, any post-registration changes or deviations from the contents of the registered CDM project documents shall be approved under the CDM, following the CDM Project cycle procedures, prior to de-registering the CDM Project and completing the PSF for Type B projects.					
8. For afforestation and reforestation (A/R) Project Activities and carbon dioxide capture and storage (CCS) Project Activities, is the separate template (to be issued later) provided using the valid version of the applicable PSF form, available on the GCC website by the Project Owner(s)?	GCC-PSF-FORM V3.2 GCC Project Standard	DR	N/A	OK	OK
9. Have the requirements for post-registration changes of GCC Program been met?	GCC-PSF-FORM V3.2	DR	N/A		
9.1. Do the GCC project activity post the changes: 9.1.1. continues to comply with GCC standards and rules of procedures; and, 9.1.2. is expected to achieve the estimated real, measurable, and additional GHG emission reductions.	Procedure for Approval of GCC Verifiers	DR	N/A	OK	OK
9.2. In addition, depending upon the project owner's selection of choice in the Project Submission Form (PSF), do the GCC project activity post the changes: 9.2.1. project has implemented safeguards which are expected to provide protection against negative environmental/social impacts and does not harm the	Procedure for Approval of GCC Verifiers	DR	N/A	OK	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
environment in totality by following 'Do-No-Harm' requirements; and 9.2.2. project is expected to contribute to the achievement of UN Sustainable Development Goals (SDGs), including targeted certification labels (Bronze, Silver, Gold, Platinum, Diamond), as committed voluntarily in the PSF'.					
10. Where a PSF and/or spreadsheet contains information that the Project Owner(s) wish to be treated as confidential/ proprietary, are the documentation submitted in two versions as described below?	GCC-PSF-FORM V3.2	DR	Please see below.	OK	OK
10.1. One electronic version where all parts containing confidential/proprietary information are redacted (e.g., made illegible by covering them with black ink) so that the version can be made publicly available without displaying confidential/proprietary information; and	GCC-PSF-FORM V3.2	DR	N/A	OK	OK
10.2. One electronic version containing all information that is to be treated as strictly confidential/proprietary by all parties handling this documentation (GCC approved verifiers, Steering committee members, external experts requested to consider such documents in support of work for the Steering committee, and the GCC team).	GCC-PSF-FORM V3.2	DR	N/A	OK	OK
11. Are data, values and formulae included in spreadsheets provided by the Project Owner(s)	GCC-PSF-FORM V3.2	DR	They are accessible and verifiable.	OK	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
accessible and verifiable?					
12. Are GCC-PSF-FORM and supporting documents provided in English?	GCC-PSF-FORM V3.2	DR	The PSF form and supporting documents are provided in English.	OK	OK
13. Is GCC-PSF-FORM provided using the same format without modifying its font, headings or logo, and without any other alterations to the form?	GCC-PSF-FORM V3.2	DR	The same format is used.	OK	OK
14. Have the following instructions met while completing the Project Submission Form?	GCC-PSF-FORM V3.2	DR	Please see below.		
14.1. Do not modify or delete tables and their columns in this form.	GCC-PSF-FORM V3.2	DR	This is available.	OK	OK
14.2. Add rows to the tables as needed. Add additional appendices as needed.	GCC-PSF-FORM V3.2	DR	This is available.	OK	OK
15. If a section of GCC-PSF-FORM is not applicable, is it explicitly stated that the section has been left blank intentionally?	GCC-PSF-FORM V3.2	DR	Yes.	OK	OK
16. Is an internationally- recognized format used for presentation of values?	GCC-PSF-FORM V3.2	DR	The internationally recognized format used for presentation of value.	OK	OK
17. Are the 'Instructions for completing this form' of GCC-PSF-FORM deleted?	GCC-PSF-FORM V3.2	DR	The instructions are deleted.	OK	OK
18. Are the information requested on the cover page provided?	GCC-PSF-FORM V3.2	DR	The information is provided.	OK	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
19. Have the instructions provided in GCC-PSF-FORM been complied with by the Project Owner(s)?	GCC-PSF-FORM V3.2	DR	The instructions have been complied.	OK	OK
A. Description of the Project Activity					
A.1. Purpose and general description of the Project Activity					
A.1.1. Is the purpose and a general description of the Project Activity provided, including a summary of the following?	GCC-PSF-FORM V3.2	DR	a) Please provide the evidence documents of "Cell H3" (electricity generation based on real measured data) in the ER Calculation Excel sheet. Moreover, please indicate the period of these values (monthly, annually etc.) b) Please revise the "Cell F6" and "Cell F13" value in the "ERCalculation" spreadsheet based on the provisional acceptance document. Then, please revise Table 1 in the PSF. c) Please revise the emission factor value in the ER Calculation Excel Sheet and PSF. d) Please indicate the emission reduction values in integer forms and apply the "round down function" to them. Then, revise the emission reduction values in the Excel sheet and PSF.	CAR-3	OK
A.1.1.1. The location of the Project Activity;	GCC-PSF-FORM V3.2	DR	The location is available.	OK	OK
A.1.1.2. The technologies/ measures	GCC-PSF-	DR	Please provide a brief description of the installed	CAR-4	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
employed by the Project Activity;	FORM V3.2		technology in Section A.1 as well.		
A.1.1.3. The project boundary;	GCC-PSF-FORM V3.2	DR	This is available.	OK	OK
A.1.1.4. The baseline scenario;	GCC-PSF-FORM V3.2	DR	The baseline scenario is indicated.	OK	OK
A.1.1.5. The estimates of annual average and total GHG emission reductions for the chosen crediting period.	GCC-PSF-FORM V3.2	DR	Please indicate the estimated annual average GHG emission reduction in Section A.1. Please also refer to CAR-3.	CAR-5	OK
A.1.2. Is "how the Project Activity contributes to sustainable development" described?	GCC-PSF-FORM V3.2	DR	The SDG contribution descriptions are stated in Section A.1.	OK	OK
A.1.3. Is a full description of 1(a)–(e) of GCC-PSF-FORM in sections A.2, A.3, B.3, B.4 and B.6 provided, in GCC-PSF-FORM respectively.	GCC-PSF-FORM V3.2	DR	Please refer to CAR-4.	CAR-4	OK
A.2. Location of Project Activity					
A.2.1. Are details of the physical/geographical location of the Project Activity, including the physical address (host country, region/state/province, city/town/community, street name and number) and a map, and if necessary, other information allowing for the unique identification of the Project Activity (e.g.,	GCC-PSF-FORM V3.2	DR	Cadaster numbers are different for each solar project. Therefore, please indicate each of the cadaster number in Section A.2 (not just 476).	CAR-6	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
geodetic coordinates) provided?					
A.2.2. Is the description of the location provided not exceeding one page?	GCC-PSF-FORM V3.2	DR	The description does not exceed one page.	OK	OK
A.3. Technologies/measures					
A.3.1. Are the technologies/measures to be employed and/or implemented by the Project Activity described, including following?	GCC-PSF-FORM V3.2	DR	a) Please provide back-up meter information in Section A.3 as well. b) Please provide the meter details (e.g. brand, serial no) in Section A.3.	CAR-7	OK
A.3.1.1. A list of the facilities, systems and equipment that will be installed and/or modified under the Project Activity;	GCC-PSF-FORM V3.2	DR	Please refer to CAR-7.	CAR-7	OK
A.3.1.2. The arrangement of the facilities, systems and equipment;	GCC-PSF-FORM V3.2	DR	This is available in Section B.3.	OK	OK
A.3.1.3. The monitoring equipment and their location in the systems.	GCC-PSF-FORM V3.2	DR	Please refer to CAR-7.	CAR-7	OK
A.3.2. Are the types and levels of services (normally in terms of mass or energy flows) provided by the facilities, systems and equipment that are being modified and/or installed under the Project Activity and their relation, if any, to other facilities, systems and equipment outside the project boundary described?	GCC-PSF-FORM V3.2	DR	This is available.	OK	OK
A.3.3. Are following information for the facilities, systems and equipment that are being modified and/or installed under the Project Activity, provided on:	GCC-PSF-FORM V3.2	DR	Please see below.		
A.3.3.1. The age and average lifetime of the equipment based on the manufacturer's specifications and	GCC-PSF-FORM V3.2	DR	Please indicate the age and average lifetime of the equipment in Section A.3.	CAR-8	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
industry standards;					
A.3.3.2. The existing and forecast installed capacities, load factors and efficiencies;	GCC-PSF-FORM V3.2	DR	The installed capacities are provided.	OK	OK
A.3.3.3. The energy and mass flows and balances of the facilities, systems and equipment, if necessary.	GCC-PSF-FORM V3.2	DR	This is available in Section B.3.	OK	OK
A.3.4. Is a short summary of facilities, systems and equipment in the baseline scenario as established in section B.4 of GCC-PSF-FORM provided?	GCC-PSF-FORM V3.2	DR	Please provide a short summary of facilities, systems and equipment in the baseline scenario in Section A.3 as well.	CAR-9	OK
A.3.5. Is any non-essential information included by the Project Owners?	GCC-PSF-FORM V3.2	DR	N/A	OK	OK
A.3.6. Are how the technologies/measures and know-how for their use transferred to the host country, where applicable, described by the Project Owner?	GCC-PSF-FORM V3.2	DR	N/A	OK	OK
A.4. Project Owner(s)					
A.4.1. Are the Project Owner(s) involved in the Project Activity and contact information for each Project Owner in Appendix 1 below listed using the table provided?	GCC-PSF-FORM V3.2	DR	The project owner and the contact information are available in the PSF.	OK	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
A.4.2. When GCC-PSF-FORM is completed in support of a proposed new GCC methodology, are at least the host country and any known Project Owner(s) (e.g., those proposing the new methodology) identified?	GCC-PSF-FORM V3.2	DR	N/A	OK	OK
A.5. Declaration of intended use of carbon credits (ACCs) from the Project Activity					
A.5.1. Is the intended use of carbon credits (ACCs) from the Project Activity indicated?	GCC-PSF-FORM V3.2	DR	Please revise “Name of the Entities” column in Section A.5.	CAR-10	OK
A.5.2. Is it confirmed that “the carbon credits (ACCs) from the Project Activity shall not be double counted”?	GCC-PSF-FORM V3.2	DR	The signed and sealed letter is provided.	OK	OK
A.6. Additional Requirements for CORSIA					
A.6.1. If the Project Owner(s) intend to use/sell/transfer/retire the carbon credits (ACCs) generated by the Project Activity for offsetting purposes to Airlines under ICAO’s CORSIA requirements, are the following complied with by the Project Owner(s)?	GCC-PSF-FORM V3.2	DR	Please indicate the CORSIA requirements and how the project activity complies with them in Section A.6 with referring to GCC Document: Clarification No.1.	CAR-11	OK
A.6.1.1. Comply with the Environment and	GCC-PSF-	DR	Please refer to CAR-11.	CAR-11	OK

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	Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
	Social Safeguards Standard to ensure that the Project Activity does not cause any net harm to the environment or society and provides an opportunity to demonstrate this achievement by obtaining the additional certification labels E+ and S+. Please refer to Section E of this document.	FORM V3.2				
A.6.1.2.	Comply with the Project Sustainability Standard to ensure that the Project Activity demonstrates the level of contribution towards achieving the United Nations Sustainability Development Goals (SDGs) and provides an opportunity to demonstrate this achievement by obtaining the additional SDG+ label (Bronze, Silver, Gold, Platinum, or Diamond). Please refer to Section F of this document.	GCC-PSF-FORM V3.2	DR	Please refer to CAR-11.	CAR-11	OK
A.6.1.3.	Obtain and provide to the GCC and its Registry (operated by IHS Markit), a written attestation from the host country's national focal point or the focal point's designee, as required by CORSIA Emissions Unit Eligibility Criteria (paragraph 7 (c) of the Carbon Offset Credit Integrity Assessment Criteria) and Programme Application Form –	GCC-PSF-FORM V3.2	DR	Please refer to CAR-11.	CAR-11	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
Appendix A – Supplementary Information Form (refer to section 3.7.8. with respect to the Host Country Attestation on Double Counting), which shall be made publicly available prior to the use of units from the host country under CORSIA.					
B. Application of selected methodologies					
B.1. Reference to methodologies					
B.1.1. Are the exact reference (number, title, version) of the following indicated by the Project Owner(s)?	GCC-PSF-FORM V3.2	DR	Please add Tool 20 and Tool 27 in Section B.1.	CAR-12	OK
B.1.1.1. The selected methodology(ies) (approved by any GHG program including by the GCC or the CDM);	GCC-PSF-FORM V3.2	DR	This is available.	OK	OK
B.1.1.2. Any tools and other methodologies to which the selected methodology(ies) refers;	GCC-PSF-FORM V3.2	DR	Please refer to CAR-12.	CAR-12	OK
B.1.1.3. The selected CDM standardized baseline, where applicable.	GCC-PSF-FORM V3.2	DR	N/A	OK	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
B.1.2. Are the GCC or UNFCCC CDM website for the exact references for approved methodologies, tools and standardized baselines referred to by the Project Owner(s)?	GCC-PSF-FORM V3.2	DR	Please indicate the reference links for the applied methodology and the applied tools.	CL-1	OK
B.2. Applicability of methodologies					
B.2.1. Are the choice of the selected methodologies and, where applicable, the selected standardized baseline by showing that the Project Activity meets all applicability conditions of the methodology(ies) and, where applicable, the standardized baseline justified?	GCC-PSF-FORM V3.2	DR	Please indicate the applicability conditions of the applied tools as well in Section B.2.	CAR-13	OK
B.2.2. Is it ensured that the Project Activity complies with all the relevant requirements of the selected methodology(ies) and, where applicable, the selected standardized baseline, including the application of any tools, standards or guidelines required by the methodology(ies) and, where applicable, the standardized baseline.	GCC-PSF-FORM V3.2	DR	Please refer to CAR-13.	CAR-13	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
AMS-I.D.					
B.2.3. Does the proposed project activity comprises renewable energy units such as photovoltaic, hydro, tidal/wave, wind, geothermal and renewable biomass, supplying one of the following?	AMS I.D. Version 18.0 §2 §4 §7	DR	Photovoltaic energy.	OK	OK
B.2.3.1. Electricity to a national or a regional grid, or	AMS I.D. Version 18.0 §2 §4 §7	DR	To national grid.	OK	OK
B.2.3.2. Electricity to an identified consumer facility via national/regional grid through a contractual arrangement such as wheeling?	AMS I.D. Version 18.0 §2 §4 §7	DR	N/A	OK	OK
B.2.4. Does the new unit (proposed project activity) have both renewable and non-renewable components?	AMS I.D. Version 18.0 §6 §11	DR	Just renewable components.	OK	OK
B.2.5. Does the new unit co-fires fossil fuel?	AMS I.D. Version 18.0 §7	DR	No.	OK	OK
B.2.6. Does the proposed project activity involve the addition of renewable energy generation units at an existing renewable power generation facility?	AMS I.D. Version 18.0 §8	DR	This is a greenfield project.	OK	OK
B.2.7. Is the project activity a retrofit, rehabilitation or a replacement?	AMS I.D. Version	DR	This is a greenfield project.	OK	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
	18.0 §9				
B.2.8. If the proposed project activity is a hydro power plant project, does one of the following conditions conform to the proposed project activity?	AMS I.D. Version 18.0 §5	DR	This is a solar power plant.	OK	OK
B.2.8.1. Is the proposed project activity implemented in an existing reservoir, with no change in the volume of reservoir?	AMS I.D. Version 18.0 §5	DR	N/A	OK	OK
B.2.8.2. Is the project activity implemented in an existing reservoir, where the volume of reservoir is increased and the power density of the project activity, as per the definitions given in the project emissions section, is greater than 4 W/m^2?	AMS I.D. Version 18.0 §5	DR	N/A	OK	OK
B.2.8.3. Is the project activity results in new reservoirs and the power density of the power plant, as per the definitions given in the project emissions section, is greater than 4 W/m^2?	AMS I.D. Version 18.0 §5	DR	N/A	OK	OK
B.3. Project boundary, sources and greenhouse gases (GHGs)					
B.3.1. Is the project boundary of the Project Activity, including the physical delineation of the Project Activity, and which sources and GHGs are included in the project boundary, in accordance with	GCC-PSF-FORM V3.2	DR	Please provide the substation in the flow diagram.	CAR-14	OK

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	Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
	the applied methodology(ies) and, where applicable, the applied standardized baseline defined?					
B.3.2.	Are emission sources and GHGs included in the project boundary for the purpose of calculating project emissions, baseline emissions and, if applicable, leakage emissions described in the table provided?	GCC-PSF-FORM V3.2	DR	The table is provided.	OK	OK
B.3.3.	In addition to the table, where possible, a flow diagram of the project boundary based on the description provided in section A.3 of GCC-PSF-FORM presented?	GCC-PSF-FORM V3.2	DR	Please refer to CAR-14.	CAR-14	OK
B.3.4.	Does the selected methodology allow the Project Owners to choose whether a source or gas is to be included in the project boundary?	CDM Project Standard for Project activities §58	DR	N/A	OK	OK
B.3.5.	If the selected methodology allows the project developers to choose whether a source or gas is to be included in the project boundary, do the project developers explain and justify their choices?	CDM Project Standard for Project activities §58	DR	N/A	OK	OK
B.3.6.	Have all sources and GHGs necessary for the calculation of emissions been included within the project boundary?	CDM Validation and Verification Standard for Project activities§69	DR	All sources are included within the project boundary.	OK	OK
B.3.7.	Does the GCC-PSF-FORM correctly describe the project boundary and the	CDM Project Standard for Project	DR	The project boundary is described correctly.	OK	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
physical delineation of the proposed project activity?	activities §57				
B.3.8. Has the selected methodology been correctly applied with respect to project boundary?	CDM Validation and Verification Standard for Project activities §63a	DR	The selected methodology is applied correctly.	OK	OK
AMS-I.D.					
B.3.9. Is the spatial extent of the project boundary identified correctly?	AMS I.D. Version 18.0 §18	DR	The spatial extent of the project boundary is identified correctly.	OK	OK
B.4. Establishment and description of the baseline scenario					
B.4.1. Is the baseline scenario for the Project Activity described and how it is established in accordance with applicable provisions for the establishment and description of baseline scenarios in the Project Standard, the applied methodology(ies) and, where applicable, the applied standardized baseline explained?	GCC-PSF-FORM V3.2	DR	a) Please revise the statement “As compared to 2021, electricity consumption increased by 7.7%, reaching to 329.6 Billion kWh; and electricity generation increased by 8.1% reaching to 331 Billion kWh.” based on the provided reference link. b) Please revise the values in Table 3 based on the provided reference link.	CAR-15	OK
B.4.2. Where the procedure in the applied methodology(ies) and, where applicable, the applied standardized baseline involves several steps, is it described how each step is applied and the outcome of each step the outcome of each step the outcome of each step the outcome of each step transparently	GCC-PSF-FORM V3.2	DR	The baseline scenario is indicated correctly.	OK	OK

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Question		Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
	documented?					
B.4.3.	Where "future anthropogenic emissions by sources are projected to rise above current levels due to the specific circumstances of the host Party," is the CDM document: "Guidelines on the consideration of suppressed demand in CDM methodologies" used to propose a revision to an approved methodology to cover such scenario if it is not covered in the methodology.	GCC-PSF-FORM V3.2	DR	N/A	OK	OK
B.4.4.	Is how the relevant national and/or sectoral policies, regulations and circumstances are taken into account described?	GCC-PSF-FORM V3.2	DR	The relevant national and sectoral policies are taken into account.	OK	OK
B.4.5.	Is a list of facilities, systems and equipment in the baseline scenario provided, and how the same types and levels of services provided by the Project Activity would have been provided in the baseline scenario clearly explained?	GCC-PSF-FORM V3.2	DR	This information is indicated.	OK	OK
B.4.6.	Is a transparent description of the baseline scenario as established above provided by the Project Owner(s)?	GCC-PSF-FORM V3.2	DR	A transparent description is available.	OK	OK
B.4.7.	If the "CDM Methodological tool: Combined tool to identify the baseline scenario and demonstrate additionality" is used, is the same information in both sections (this section and section B.5 of the GCC-PSF-FORM) replicated. In this	GCC-PSF-FORM V3.2	DR	N/A	OK	OK

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	Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
	case, make a reference to the other section where the description is contained.					
B.4.8.	If the proposed project activity includes several different facilities, technologies, outputs or services, do the alternative scenarios for each of them be identified separately?	CDM TOOL01 Tool for the demonstration and assessment of additionality	DR	N/A	OK	OK
B.4.9.	If the alternative scenarios for each of them be identified separately, are the realistic combinations of these be considered as possible alternative scenarios to the proposed project activity?	CDM TOOL01 Tool for the demonstration and assessment of additionality	DR	N/A	OK	OK
	AMS I.D.					
B.4.10.	If the project activity is greenfield power plant, is the baseline scenario identified as “the 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?	AMS I.D. Version 18.0 §19	DR	The baseline scenario is identified as “the 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”.	OK	OK
B.4.11.	If the project activity involves retrofits, rehabilitations or replacements of an existing facility, is baseline scenario identified appropriately in accordance with AMS I.D.?	AMS I.D. Version 18.0 §20	DR	This is a greenfield project.	OK	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
B.4.12. Have the Project Owners demonstrated the remaining lifetime of the equipment replaced according to the requirements described in the general guidelines to SSC CDM methodologies?	AMS I.D. Version 18.0 §21	DR	N/A	OK	OK
B.4.13. If the project activity involves capacity addition to existing grid-connected renewable energy power plant/unit,, is baseline scenario identified appropriately in accordance with AMS I.D.?	AMS I.D. Version 18.0 §21	DR	N/A	OK	OK
B.4.14. Have the Project Owners explained and documented the quantities and types of biomass and the biomass to fossil fuel ratio (in case of co-fired system) to be used during the crediting period in the PDD?	AMS I.D. Version 18.0 §44	DR	This is a solar power plant.	OK	OK
B.5. Demonstrating additionality					
B.5.1. If the Project Activity is a type of Project Activity which is deemed automatically additional, in accordance with the GCC Project Standard or CDM rules are the following provided by The Project Owner(s)?	GCC-PSF-FORM V3.2	DR	N/A	OK	OK
B.5.1.1. Specify the relevant methodologies,	GCC-PSF-	DR	N/A	OK	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
tools, standardized baselines or specific technologies/measures conferring automatic additionality; and	FORM V3.2				
B.5.1.2. Explain how the Project Activity meets the criteria established in these for determining automatic additionality.	GCC-PSF-FORM V3.2	DR	N/A	OK	OK
B.5.2. If the Project Activity is not a type of Project Activity that is deemed automatically additional, then are the instructions in following paragraphs B.5.3 through B.5.5 below followed by the Project Owner(s)?	GCC-PSF-FORM V3.2	DR	Please see below.		
B.5.3. Is it demonstrated that the Project Activity is additional in accordance with the applied methodology(ies), and where applicable the applied standardized baseline, and applicable provisions for demonstrating additionality in the GCC Project Standard?	GCC-PSF-FORM V3.2	DR	The project activity is additional.	OK	OK
B.5.3.1. Where investment analysis is used, are all relevant assumptions and parameters used in the analysis listed?	GCC-PSF-FORM V3.2	DR	Assumptions and parameters are listed.	OK	OK
B.5.3.2. Where benchmark analysis is used, is the benchmark clearly indicated?	GCC-PSF-FORM V3.2	DR	The benchmark is clearly indicated.	OK	OK
B.5.3.3. Where cost comparison is used, is the scenarios compared described?	GCC-PSF-FORM V3.2	DR	N/A	OK	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
B.5.4. Where barrier analysis is involved in demonstrating additionality, is only the most relevant barriers selected by the Project Owner(s)? Is the credibility of the barriers, presenting key facts, assumptions and rationale justified? Are the relevant documentation or references provided?"	GCC-PSF-FORM V3.2	DR	N/A	OK	OK
Sub-Step 1a: Definition of alternatives	TOOL01: Tool for the demonstration and assessment of additionality				
Sub-Step 1b: Consistency with mandatory laws and regulations	TOOL01: Tool for the demonstration and assessment of additionality				
B.5.5. Has the analysis of compliance of the defined alternatives with the mandatory laws and regulations carried out appropariately?	TOOL01: Tool for the demonstration and assessment of additionality	DR	There are no enforced laws, statutes, regulations, court orders, environmental-mitigation agreements, permitting conditions of other legally-binding mandates requiring its implementation.	OK	OK
Step 2: Investment analysis	CDM TOOL01: Tool for the demonstration and assessment of additionality				
B.5.6. Are the input values used in all investment analysis valid, consistent and	CDM TOOL27:	DR	Yes, all input values used in all investment analyses are valid, consistent, and applicable at the time of the	OK	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
applicable at the time of the investment decision taken by the Project Owner?	Investment analysis CDM validation and verification standard for project activities §96		investment decision.		
B.5.7. Are all the listed input values been consistently applied in all calculations?	CDM TOOL27: Investment analysis	DR	Yes, all listed inputs are applied consistently in all calculations.	OK	OK
B.5.8. Do the Project Owners rely on values from Feasibility Study Report (FSR) that are approved by national authorities for proposed project activities?	CDM validation and verification standard for project activities §101	DR	Yes, the Project Owners rely on values from the FSR that is approved by national authorities.	OK	OK
B.5.9. If Project Owners rely on FSR,		DR	Please see below.		
B.5.9.1. Is it possible to conclude that in the period of time between the finalization of the FSR and the investment decision input values would not have materially changed?	CDM validation and verification standard for project activities §101a	DR	Yes, it is possible to conclude that in the period of time between the finalization of the FSR and the investment decision, the input values would not have changed materially.	OK	OK
B.5.9.2. Are the values used in the PSF and associated annexes fully consistent with the FSR?	CDM validation and verification standard	DR	Yes, the values used in the PSF and the FSR are consistent.	OK	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
	for project activities §101b §101c				
B.5.10. Is the plant load factor defined ex-ante in the PSF appropriately?	Guidelines for the reporting and validation of plant load factors	DR	N/A	OK	OK
Sub-step 2a: Determine appropriate analysis method	CDM TOOL01: Tool for the demonstration and assessment of additionality				
B.5.11. Has the PSF described the selection process of investment analysis method (simple cost, investment comparison and benchmark analysis) for the proposed project activity?	CDM TOOL01: Tool for the demonstration and assessment of additionality	DR	Yes, the selection of the investment analysis method is described on pages 23 through 25 of the PSF.	OK	OK
B.5.12. Is the choice of the investment analysis method appropriate to the proposed project activity?	CDM TOOL01: Tool for the demonstration and assessment of additionality CDM TOOL27: Investment analysis	DR	Yes, the choice of the investment analysis method is appropriate. The Project Owners select the "Benchmark Analysis" as the appropriate methodology since there are revenues to be earned and the project activity does not have any alternatives.	OK	OK
Sub-step 2b: Option I-Simple cost analysis	CDM TOOL01: Tool for the demonstration				

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
	and assessment of additionality				
B.5.13. Have all costs associated with the project activity and the alternatives identified in Step 1 been documented?	CDM TOOL01: Tool for the demonstration and assessment of additionality	DR	N/A	OK	OK
B.5.14. Has it been demonstrated and supported by valid evidence that at least one of the alternatives defined in Step 1 is less costly than the proposed project activity?	CDM TOOL01: Tool for the demonstration and assessment of additionality	DR	N/A	OK	OK
Sub-step 2b: Option II-Apply investment comparison analysis	CDM TOOL01: Tool for the demonstration and assessment of additionality				
B.5.15. Has the Project Owners identified a financial indicator (such as IRR, NPV, cost benefit ratio, or unit cost of service (e.g., levelized cost of electricity production in $/kWh or levelized cost of delivered heat in $/G)) which is most suitable for the project type and decision-making context regarding the investment comparison analysis?	CDM TOOL01: Tool for the demonstration and assessment of additionality	DR	N/A	OK	OK
Sub-step 2b: Option III. Apply benchmark analysis	CDM TOOL01: Tool for the demonstration and assessment of				

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
	additionality				
B.5.16. Has the Project Owners identified a financial indicator (such as IRR) which is most suitable for the project type and decision-making context including the alternatives for the benchmark analysis?	CDM TOOL01: Tool for the demonstration and assessment of additionality CDM TOOL27: Investment analysis CDM validation and verification standard for project activities §99a	DR	Yes, the Project Owners identify "Project IRR" as the financial indicator to be used in the benchmark analysis.	OK	OK
B.5.17. Has a pre-tax benchmark been applied?	CDM TOOL27: Investment analysis	DR	Yes, the Project Owners calculate a pre-tax Project IRR.	OK	OK
B.5.18. If post tax benchmark is applied, has actual interest payable been taken into account in the calculation of income tax?	CDM TOOL27: Investment analysis	DR	No, since a "pre-tax Project IRR" is calculated, interest payable is not a relevant cash flow.	OK	OK
If the project participant has applied investment comparison or benchmark analysis	CDM TOOL01: Tool for the demonstration and assessment of additionality				

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
B.5.19. If the benchmark is based on parameters that are standard in the market, is the cost of equity determined appropriately? Guideline either by:	CDM TOOL27: Investment analysis	DR	The Project Owners use a pre-tax Project IRR as the financial indicator. Therefore, an Equity IRR is not calculated.	OK	OK
B.5.19.1. selecting the values provided in the latest applicable version of Appendix of Investment Analysis Tool? or	CDM TOOL27: Investment analysis	DR	N/A	OK	OK
B.5.19.2. by calculating the cost of equity using Capital Asset Pricing Model (CAPM)? •	CDM TOOL27: Investment analysis	DR	N/A	OK	OK
B.5.20. If the benchmark based on parameters that are standard in the market, has the cost of debt been calculated as the cost of financing in the capital markets (e.g. commercial lending rates and guarantees required for the country and the type of project activity concerned), based on documented evidence from financial institutions with regard to the cost of debt financing of comparable projects?	CDM TOOL27: Investment analysis CDM TOOL01: Tool for the demonstration and assessment of additionality	DR	As indicated on page 25 of the PSF, the "threshold IRR on equity" given in the World Bank's "Private Sector Renewable Energy and Energy Efficient Projects" (2017) is used as the benchmark for comparison. Please explain why a "threshold IRR on equity" is appropriate to be used as a benchmark for comparing against the "pre-tax Project IRR" calculated for this project.	CAR-16	OK
B.5.21. Has the discount rates and benchmarks been derived and supported appropriately?	CDM TOOL01: Tool for the demonstration and assessment of additionality	DR	Please refer to B.5.20.	CAR-16	OK
If the company's internal benchmark has been used for the expected return on equity: (Only applicable to benchmark analysis)	CDM TOOL27: Investment				

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
	analysis				
B.5.22. Has it been demonstrated that there is only one possible project developer?	CDM TOOL27: Investment analysis	DR	N/A	OK	OK
B.5.23. Has it been demonstrated that same benchmark values are used for similar projects with similar risks, developed by the same company or, if the company is brand new, would have been used for similar projects in the same sector in the country/region?	CDM TOOL27: Investment analysis	DR	N/A	OK	OK
B.5.24. If the company's expected return on equity is used as a benchmark, does the percentage of debt financing and equity financing reflect the long-term debt/equity finance structure of the legal entity owning the assets of the project activity?	CDM TOOL27: Investment analysis	DR	N/A	OK	OK
B.5.25. If the company's expected return on equity is used as a benchmark, has the cost of debt been based on the weighted average cost of debt financing of the legal entity owning the project activity?	CDM TOOL27: Investment analysis	DR	N/A	OK	OK
B.5.26. In case of loans, is the weighted average cost of outstanding long-term debt used as a benchmark?	CDM TOOL27: Investment analysis	DR	N/A	OK	OK
B.5.27. In case of bonds, is the weighted	CDM	DR	N/A	OK	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
average yield of the bonds used as a benchmark?	TOOL27: Investment analysis				
B.5.28. In case of bonds, are the key parameters of the bond including the time of maturity, yield, registration issuance in the financial system and set-up in the market documented?	CDM TOOL27: Investment analysis	DR	N/A	OK	OK
B.5.29. In case of debt financing from a parent company, is the transfer of capital to the legal entity documented?	CDM TOOL27: Investment analysis	DR	N/A	OK	OK
B.5.30. In case of loans from a financial institution, is the contract of lending between the financial institution and the legal entity owning the assets of the project activity, or, in absence of the contract, a letter from the bank stating its intention to award the loan and the key terms for the loan documented and supported by the appropriate evidence?	CDM TOOL27: Investment analysis	DR	N/A	OK	OK
Sub-step 2c: Calculation and comparison of financial indicators (Only applicable to investment comparison and benchmark analysis)	CDM TOOL01: Tool for the demonstration and assessment of additionality				
B.5.31. Has the period of assessment including IRR and equity IRR calculations been chosen appropriately?	CDM TOOL27: Investment analysis	DR	The period of assessment is 25 years. This is an appropriate choice. However, the Project Owners do not provide any justification for the choice in the PSF.	CAR-17	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
B.5.32. Have the Project Owners justified the period of assessment in the context of the underlying project activity?	CDM TOOL27: Investment analysis	DR	Please refer to B.5.31.	CAR-17	OK
B.5.33. In case IRR assessment period doesn't cover the technical lifetime of the project, does the cash flow in the final year include a fair value of the project activity assets at the end of the assessment period?	CDM TOOL27: Investment analysis	DR	No, the cash flows in the final year of the project activity do not include a "fair value of project assets" at that point in time. Please provide either a fair value or an explanation as to why the fair value is zero at the end of the project activity.	CAR-18	OK
B.5.34. Has the fair value of the project activity assets been calculated in accordance with local accounting regulations where available, or international best practice?	CDM TOOL27: Investment analysis	DR	Please refer to B.5.33.	CAR-18	OK
B.5.35. Do the fair value calculations include both the book value of the asset and the reasonable expectation of the potential profit or loss on the realization of the assets?	CDM TOOL27: Investment analysis	DR	Please refer to B.5.33.	CAR-18	OK
B.5.36. Have all relevant costs been included for the calculation of IRR or other relevant financial indicator?	CDM TOOL01: Tool for the demonstration and assessment of additionality CDM TOOL27: Investment analysis	DR	Yes, all relevant investment and operational costs are included in the calculation of the pre-tax Project IRR.	OK	OK
B.5.37. In case of project IRR, has the cost of financing expenditures (i.e. loan	CDM TOOL27:	DR	Yes, the cost of financing expenditures (interest on the loan) is included in the calculation of the project cash	CAR-19	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
repayments and interest) been included?	Investment analysis		flows. However, since the Project Owners calculate a "pre-tax" Project IRR, interest payable on the loan should not be included in the calculation of the project cash flows. According to CDM TOOL27, Version 12, page 5, Item 13: "The cost of financing expenditures (i.e. loan repayments and interest) shall not be included in the calculation of project IRR. Rationale: The purpose of the project IRR calculation is to determine the viability of the project to service debt. Therefore, to include the cost of financing as an expense in this calculation would result in a double counting of this cost in the ultimate analysis." Please re-calculate the project cash flows for the first five years and do not include the interest payable as a cash outflow.		
B.5.38. Has the depreciation, and other non-cash items related to the project activity, (those deducted in estimating gross profits on which tax is calculated) been added back to net profits in the calculation of the financial indicator (e.g. IRR, NPV)?	CDM TOOL27: Investment analysis	DR	No. Depreciation expenses are not calculated since the Project Owners calculate a "pre-tax" Project IRR and taxes are not included in the cash flows necessary to calculate the "pre-tax" Project IRR.	OK	OK
B.5.39. In case of using post-tax bencmark, has taxes been included as an expense in the IRR/NPV calculation?	CDM TOOL27: Investment analysis	DR	N/A	OK	OK
B.5.40. In case any risk premiums are applied in determination of the benchmark, are the same risks associated with the project type or activity, too?	CDM validation and verification standard for project	DR	N/A	OK	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
	activities §100b CDM TOOL01: Tool for the demonstration and assessment of additionality				
B.5.41. In the equity IRR, has the cost of debt (loan, bond etc.) been considered as the net cash outflow?	CDM TOOL27: Investment analysis	DR	N/A	OK	OK
B.5.42. In cases where an investment analysis is carried out in nominal terms and the available IRR benchmarks are in real terms, have Project Owners converted the real term values of benchmarks to nominal values by adding the inflation rate?	CDM TOOL27: Investment analysis	DR	N/A	OK	OK
B.5.43. Has it been demonstrated that proposed project activity isn't economically or financially feasible without the revenue from CDM?	CDM TOOL01: Tool for the demonstration and assessment of additionality CDM validation and verification standard for project activities §96b	DR	Yes, it has been demonstrated that the proposed project activity is not financially feasible since the pre-tax Project IRR is below the benchmark.	OK	OK

*DR= Document Review, I= Interview, SV= Site Visit

Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
Sub-step 2d: Sensitivity analysis (Only applicable to investment comparison and benchmark analysis)	CDM TOOL01: Tool for the demonstration and assessment of additionality				
B.5.44. Has a sensitivity analysis showing whether the conclusion regarding the financial/economic attractiveness is robust to reasonable variations in the critical assumptions, been included in the PSF?	CDM TOOL01: Tool for the demonstration and assessment of additionality CDM TOOL27: Investment analysis	DR	Yes, a sensitivity analysis showing the robustness of the results under different scenarios (∓10% variation for the key inputs) is provided.	OK	OK
B.5.45. Has the range of variations selected been justified in the context of the project?	CDM TOOL27: Investment analysis	DR	Yes, the Project Owners discuss the sensitivity analysis results on pages 26 and 27 of the PSF.	OK	OK
Step-3: Barrier analysis	CDM TOOL01: Tool for the demonstration and assessment of additionality				

*DR= Document Review, I= Interview, SV= Site Visit

Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
B.5.46. Have the Project Owners used and referred the "Guidelines for Objective Demonstration and Assessment of Barriers"?	Guidelines for objective demonstration and assessment of barriers	DR	N/A	OK	OK
Sub-step 3a: Identify barriers that would prevent the implementation of the proposed project activity					
B.5.47. Has the Project Owners established realistic and credible barriers that would prevent the implementation of the proposed project activity? •	CDM TOOL01: Tool for the demonstration and assessment of additionality ACM 0002 Version 20.0	DR	N/A	OK	OK
Sub-step 3b: Show that the identified barriers would not prevent the implementation of at least one of the alternatives (except the proposed project activity)	CDM TOOL01: Tool for the demonstration and assessment of additionality				
B.5.48. Has the identified barriers that would prevent the implementation of the proposed project activity, but not the implementation of at least one of the alternatives in particular the identified	CDM TOOL01: Tool for the demonstration and assessment of additionality	DR	N/A	OK	OK

*DR= Document Review, I= Interview, SV= Site Visit

Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
baseline scenario, been supported by the clear and valid evidence?	CDM validation and verification standard for project activities §103 Guidelines for objective demonstration and assessment of barriers				
B.5.49. Is it demonstrated and supported by proper evidence how the VCS alleviates each of the identified barriers to a level that the project is not prevented anymore from occurring by any of the barriers?	Guidelines for objective demonstration and assessment of barriers CDM TOOL01: Tool for the demonstration and assessment of additionality	DR	N/A	OK	OK
Investment, technological and other barriers					
B.5.50. In case of investment barriers, is it demonstrated in the PSF that the financing of the project was assured only due to the benefit of the VCS?	Guidelines for objective demonstration and assessment of barriers	DR	N/A	OK	OK
B.5.51. Can any of the indicated barriers be eliminated by additional financial investments into the proposed project activity?	Guidelines for objective demonstration and assessment of barriers	DR	N/A	OK	OK

*DR= Document Review, I= Interview, SV= Site Visit

Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
B.5.52. While demonstrating barriers related to the lack of access to capital, technologies and skilled labour, do the Project Owners provide information on the nature of the companies and entities involved in the financing and implementation of the project?	Guidelines for objective demonstration and assessment of barriers	DR	N/A	OK	OK
Barriers due to prevailing practice					
B.5.53. In case Project Owners claim that project activity is "first-of-its-kind" have those claims been substantiated and supported by proper evidence?	CDM TOOL01: Tool for the demonstration and assessment of additionality Additionality of first-of-its-kind project Activities §12	DR	N/A	OK	OK
Step-4: Common practice analysis					
B.5.54. If the project is not "first-of-its-kind", have Project Owners applied the common practice analysis appropriately?	CDM TOOL01: Tool for the demonstration and assessment of additionality CDM validation and verification standard for project activities	DR	N/A (Tool 21 is used.)	OK	OK

*DR= Document Review, I= Interview, SV= Site Visit

Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
	§108 CDM TOOL24: Common practice				
B.5.55. Is the selection of the assessment region explained and justified completely and correctly?	CDM validation and verification standard for project activities §108a CDM TOOL24: Common practice §9	DR	N/A (Tool 21 is used.)	OK	OK
Sub-step 4a: The proposed CDM project activity(ies) applies measure(s) that are listed below (<u>Questions from 3.5.61 to 3.5.68 are applicable</u>) •	TOOL01: Tool for the demonstration and assessment of additionality CDM TOOL24: Common practice §10				
B.5.56. Have all projects within an applicable output range (+/-50%) been included into the common practice analysis?	CDM TOOL24: Common practice §13	DR	N/A (Tool 21 is used.)	OK	OK
B.5.57. Have the similar projects (both CDM and non-CDM) been identified?	CDM TOOL24: Common practice	DR	N/A (Tool 21 is used.)	OK	OK

*DR= Document Review, I= Interview, SV= Site Visit

Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
	§14				
B.5.58. If the similar projects have been identified, are the following conditions fullfilled?	CDM TOOL24: Common practice §14	DR	N/A (Tool 21 is used.)	OK	OK
B.5.58.1. Are the projects located in the applicable geographical area?	CDM TOOL24: Common practice §14	DR	N/A (Tool 21 is used.)	OK	OK
B.5.58.2. Are the projects applied the same measure as the proposed project activity?	CDM TOOL24: Common practice §14	DR	N/A (Tool 21 is used.)	OK	OK
B.5.58.3. Do the projects use the same energy source/fuel and feedstock as the proposed project activity, if a technology switch measure is implemented by the proposed project activity?	CDM TOOL24: Common practice §14	DR	N/A (Tool 21 is used.)	OK	OK
B.5.58.4. Do the plants in which the projects have been implemented produce goods or services with comparable quality, properties and applications areas (e.g. clinker) as the proposed project plant?	CDM TOOL24: Common practice §14	DR	N/A (Tool 21 is used.)	OK	OK
B.5.58.5. Are the capacity or output of the projects within the applicable capacity or output range calculated in Question 3.5.62?	CDM TOOL24: Common practice §14	DR	N/A (Tool 21 is used.)	OK	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
B.5.58.6. Do the projects start commercial operation before the PDD published for global stakeholder consultation or before the start date of proposed project activity, whichever is earlier for the proposed project activity?	CDM TOOL24: Common practice §14	DR	N/A (Tool 21 is used.)	OK	OK
B.5.58.7. Within the projects identified in Question 3.5.62, have the following project activities been identified?	CDM TOOL24: Common practice §15	DR	N/A (Tool 21 is used.)	OK	OK
B.5.58.8. Non registered CDM project activities	CDM TOOL24: Common practice §15	DR	N/A (Tool 21 is used.)	OK	OK
B.5.58.9. Project activities not submitted for registration	CDM TOOL24: Common practice §15	DR	N/A (Tool 21 is used.)	OK	OK
B.5.58.10. Project activities not undergoing validation	CDM TOOL24: Common practice §15	DR	N/A (Tool 21 is used.)	OK	OK
B.5.59. Within similar projects identified in Question 3.5.62, have the projects applying technologies that are different to the technology applied in the proposed project activity been identified?	CDM TOOL24: Common practice §16 TOOL01: Tool for the demonstration and	DR	N/A (Tool 21 is used.)	OK	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
	assessment of additionality CDM validation and verification standard for project activities §108c				
B.5.60. Has the factor (F=1-Ndiff / Nall) been calculated correctly?	CDM TOOL24: Common practice §17	DR	N/A (Tool 21 is used.)	OK	OK
B.5.61. Based on an analysis provided in the PSF, is it possible to conclude that the proposed project activity is not common practice?	CDM TOOL24: Common practice §18	DR	N/A (Tool 21 is used.)	OK	OK
Sub-step 4b: The proposed CDM project **activity(ies) doesn't apply any of the measures that are listed in Sub-step 4a above (Questions 3.5.68 and 3.5.69 are applicable):**					
B.5.62. Has the Project Owners provided an analysis of any other activities that are operational and that are similar to the proposed project activity in the PSF?	CDM TOOL01: Tool for the demonstration and assessment of additionality CDM validation and	DR	N/A (Tool 21 is used.)	OK	OK

*DR= Document Review, I= Interview, SV= Site Visit

Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
	verification standard for project activities §109b				
B.5.63. If similar activities have been identified, has it been demonstrated that there are essential distinctions between them and proposed project activity, which demonstrate the necessity of the VCS benefits?	CDM TOOL01: Tool for the demonstration and assessment of additionality CDM validation and verification standard for project activities §109c	DR	N/A (Tool 21 is used.)	OK	OK
In all cases to check additionality at the final stage					
B.5.64. Has the selected methodology been correctly applied with respect to additionality?	CDM validation and verification standard for project activities §63d	DR	N/A (Tool 21 is used.)	OK	OK
B.5.65. As a result, has the Project Owners demonstrated that the project activity is additional in accordance with the selected methodology(ies) and tool(s)?	CDM-PDD-FORM Version 12.0 CDM validation and verification	DR	N/A (Tool 21 is used.)	OK	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
	standard for project activities §88				
B.6. Estimation of emission reductions					
B.6.1. Explanation of methodological choices					
B.6.1.1. Is how the methods or methodological steps in the applied methodology(ies) and, where applicable, the applied standardized baseline, for calculating baseline emissions, project emissions, leakage emissions and emission reductions are applied to the Project Activity explained? Are which equations will be used in calculating emission reductions clearly stated?	GCC-PSF-FORM V3.2	DR	The methods are explained in Section B.6.1.	OK	OK
B.6.1.2. Are all relevant methodological choices explained and justified, including the following?	GCC-PSF-FORM V3.2	DR	Please see below.		
B.6.1.2.1 Where the applied methodologies and, where applicable, the applied standardized baselines include different scenarios or cases, is it indicated and justified that which scenario or case applies to the Project Activity?	GCC-PSF-FORM V3.2	DR	N/A	OK	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
B.6.1.2.2 Where the applied methodologies and, where applicable, the applied standardized baselines allow different default values, is it indicated and justified that which default value has been chosen for the Project Activity.	GCC-PSF-FORM V3.2	DR	N/A	OK	OK
B.6.2. Data and parameters fixed ex ante					
B.6.2.1. Is a compilation of information on the data and parameters that are not monitored during the crediting period of the Project Activity but are determined prior to registration of the Project Activity and that remain fixed throughout the crediting period included?	GCC-PSF-FORM V3.2	DR	Please apply the latest document from Ministry of Energy and Natural Resources for the emission factor.	CAR-20	OK
B.6.2.2. Does the compilation of information include data that are measured or sampled, and data that are collected from other sources (e.g., official statistics, expert judgment, proprietary data, the IPCC, commercial and scientific literature, etc.)?	GCC-PSF-FORM V3.2	DR	Please refer to above CAR.	CAR-20	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
B.6.2.3. For each piece of data or parameter, Is the table following the instructions of GCC-PSF-FORM listed below completed?	GCC-PSF-FORM V3.2	DR	Please see below.		
B.6.2.3.1 Value(s) applied: provide the value applied. Where a time series of data is used, where several measurements are undertaken or where surveys have been conducted, provide detailed information in Appendix 4 of GCC-PSF-FORM. To report multiple values referring to the same data or parameter, use one table. If necessary, use references to spreadsheets;	GCC-PSF-FORM V3.2	DR	Please refer to above CAR.	CAR-20	OK
B.6.2.3.2 Source of data: indicate and justify the choice of data source. Provide clear and valid references and, where applicable, additional documentation in Appendix 4 of GCC-PSF-FORM;	GCC-PSF-FORM V3.2	DR	Please refer to above CAR.	CAR-20	OK
B.6.2.3.3 Measurement methods and procedures: where values are based on measurement, include a description of the measurement methods and procedures applied (e.g.,	GCC-PSF-FORM V3.2	DR	N/A	OK	OK

*DR= Document Review, I= Interview, SV= Site Visit

Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
which standards have been used), indicate the responsible person/entity that undertook the measurement, the measurement date and the measurement results. More detailed information can be provided in Appendix 4 of GCC-PSF-FORM;					
B.6.2.3.4 Purpose of data: choose one of the following: • Calculation of baseline emissions; • Calculation of project emissions; • Calculation of leakage.	GCC-PSF-FORM V3.2	DR	To calculate baseline emission reduction.	OK	OK
B.6.3. Ex-ante calculation of emission reductions					
B.6.3.1. Is a transparent ex-ante calculation of baseline emissions, project emissions (or, where applicable, direct calculation of emission reductions) and leakage emissions expected during the crediting period of the Project Activity, applying all relevant equations provided in the applied methodology(ies) and, where applicable, the applied standardized baseline provided?	GCC-PSF-FORM V3.2	DR	Please indicate the sample calculations for the crediting period in Section B.6.1.	CAR-21	OK
B.6.3.2. For data or parameters not available before the registration of the Project	GCC-PSF-FORM V3.2	DR	N/A	OK	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
Activity and monitored during the crediting period of the Project Activity, are estimates contained in the table in section B.7.1 of GCC-PSF-FORM used?					
B.6.3.3. Is how each equation is applied, in a manner that enables the reader to reproduce the calculation documented?	GCC-PSF-FORM V3.2	DR	Please refer to CAR above.	CAR-21	OK
B.6.3.4. Is a sample calculation for each equation used provided?	GCC-PSF-FORM V3.2	DR	Please refer to CAR above.	CAR-21	OK
B.6.4. Summary of ex-ante estimates of emission reductions					
B.6.4.1. Are the results of the ex-ante calculation of emission reductions for all years of the crediting period of the Project Activity summarized using the table in the GCC-PSF-FORM?	GCC-PSF-FORM V3.2	DR	Please refer to CAR-3.	CAR-3	OK
AMS I.D.					
B.6.4.2. Are baseline emissions calculated using equation (1) given in the methodology?	AMS I.D. Version 18.0 §22	DR	The baseline emissions are calculated using equation (1).	OK	OK
B.6.4.3. Is the emission factor calculated using one of the following options:	AMS I.D. Version 18.0 §23	DR	Please refer to CAR-3.	CAR-3	OK
B.6.4.3.1 A combined margin (CM), consisting of the combination	AMS I.D. Version 18.0 §23	DR	Please refer to CAR-3.	CAR-3	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
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					
B.6.4.3.2 The weighted average emissions (in t CO2/MWh) of the current generation mix.	AMS I.D. Version 18.0 §23	DR	0.25 and 0.75 are used.	OK	OK
B.6.4.4. Have the calculations been based on data from an official source (where available) and made publicly available?	AMS I.D. Version 18.0 §24	DR	The default values for OM and BM which are published by Ministry of Energy and Natural Resources are used.	OK	OK
B.6.4.5. In case of green field power plant, is the generated electricity as a result of project activity calculated using equation (2) given in the methodology?	AMS I.D. Version 18.0 §26	DR	Equation (2) is used.	OK	OK
B.6.4.6. In case of capacity addition in wind, solar, wave or tidal power plants, are the baseline emissions calculated using equation (3) given in the methodology?	AMS I.D. Version 18.0 §27	DR	N/A	OK	OK
B.6.4.7. In case of capacity addition in hydro or geothermal power plants, have the requirements defined in Section 5.5.1.3 of the methodology been followed?	AMS I.D. Version 18.0 §28	DR	N/A	OK	OK
B.6.4.8. In case of capacity addition to	AMS I.D. Version	DR	N/A	OK	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
biomass power plants, are the baseline emissions calculated using equations (4) and (5) given in the methodology?	18.0 §29 §30				
B.6.4.9. In case of retrofit, rehabilitation or replacement in hydro, solar, wind, geothermal, wave and tidal plants, are the baseline emissions calculated using equation (6) given in the methodology?	AMS I.D. Version 18.0 §31	DR	N/A	OK	OK
B.6.4.10. In case of retrofit, rehabilitation or replacement in biomass plants, are the baseline emissions calculated using equations (7) and (8) given in the methodology?	AMS I.D. Version 18.0 §32	DR	N/A	OK	OK
B.6.4.11. In case of retrofit, rehabilitation or replacement, have the Project Owners used among the following two time spans of historical data to determine EGhistorical?	AMS I.D. Version 18.0 §33 §35 §36	DR	N/A	OK	OK
B.6.4.11.1 The three last calendar years (five calendar years for hydro project) prior to the implementation of the project activity	AMS I.D. Version 18.0 §35	DR	N/A	OK	OK
B.6.4.11.2 The time period from the calendar year following *DATEhist*, up to the last calendar year prior to the	AMS I.D. Version 18.0 §35	DR	N/A	OK	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
implementation of the project, as long as this time span includes at least three calendar years (five calendar years for hydro project), where *DATEhist* is latest point in time between:					
B.6.4.11.3 The commercial commissioning of the plant/unit;	AMS I.D. Version 18.0 §35	DR	N/A	OK	OK
B.6.4.11.4 If applicable: the last capacity addition to the plant/unit; or	AMS I.D. Version 18.0 §35	DR	N/A	OK	OK
B.6.4.11.5 If applicable: the last retrofit of the plant/unit	AMS I.D. Version 18.0 §35	DR	N/A	OK	OK
B.6.4.12. In case of retrofit, rehabilitation or replacement, have Project Owners followed the latest applicable version of "Tool to determine the remaining lifetime of equipment" to estimate DATEBaselineRetrofit? DATEBaselineRetrofit is the point in time when the existing equipment would need to be replaced/retrofitted in the absence of the project activity. The point in time when the existing equipment would need to be replaced/retrofitted in the absence of the project activity should be chosen in a conservative manner that is, if a range is identified, the earliest date should be chosen.	AMS I.D. Version 18.0 §37 §38	DR	N/A	OK	OK
B.6.4.13. Where the project emissions are taken as "0" have the Project Owners	AMS I.D. Version	DR	N/A	OK	OK

*DR= Document Review, I= Interview, SV= Site Visit

Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
made proper justification?	18.0 §39				
B.6.4.14. If the proposed project activity is a geothermal power plant or a hydropower plant, have the project emissions been considered following the procedure described in most recent version of ACM0002?	AMS I.D. Version 18.0 §39	DR	N/A	OK	OK
B.6.4.15. If necessary, have the Project Owners calculated the CO2 emissions from on-site consumption of fossil fuels due to the project activity using the latest applicable version of the "Tool to calculate project or leakage CO2 emissions from fossil fuel combustion?	AMS I.D. Version 18.0 §40	DR	N/A	OK	OK
B.6.4.16. In case biomass is sourced from dedicated plantations, have the procedures in the tool "Project emissions from cultivation of biomass" been followed to calculate project emissions?	AMS I.D. Version 18.0 §41	DR	N/A	OK	OK
B.6.4.17. Has the general guidance on leakage in biomass project activities been followed to quantify leakages pertaining to the use of biomass residues?	AMS I.D. Version 18.0 §42	DR	N/A	OK	OK
B.6.4.18. Are the emission reductions calculated using equation (9) given in the methodology?	AMS I.D. Version 18.0 §43	DR	N/A	OK	OK
B.7. Monitoring plan					

*DR= Document Review, I= Interview, SV= Site Visit

Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
In sections B.7.1 through B.7.3 of GCC-PSF-FORM, is a detailed description of the monitoring plan for the Project Activity developed in accordance with the applicable provisions in the Project Standard, the applied methodology(ies) and, where applicable, the applied standardized baseline provided?	GCC-PSF-FORM V3.2	DR	The monitoring plan is provided.	OK	OK
B.7.1. Data and parameters to be monitored					
B.7.1.1. Is specific information on how the data and parameters that need to be monitored in accordance with the applied methodology(ies) and, where applicable, the applied standardized baseline will be collected during monitoring included?	GCC-PSF-FORM V3.2	DR	a) In Section E, monitoring processes of “Solid waste Pollution from E-wastes” and “Solid waste Pollution from end of life products/equipment are indicated. However, these parameters are not demonstrated in Section B.7.1. Please indicate these parameters in Section B.7.1. b) Please provide the monitoring equipment details (i.e. electricity meters) in Section B.7.1 (both main and back-up meters). c) Please indicate the cross-checked method for the electricity generation in Section B.7.1. d) Please indicate the calibration frequency of the electricity meters with indicating the reference in Section B.7.1. e) Please indicate the dates of the first index protocols in Section B.7.1.	CAR-22	OK
B.7.1.2. For each piece of data or parameter, are the table following the instructions of GCC-PSF-FORM listed below completed?	GCC-PSF-FORM V3.2	DR	Please refer to CAR above.	CAR-22	OK
B.7.1.2.1 Source of data: indicate the	GCC-PSF-	DR	Please refer to CAR above.	CAR-22	OK

*DR= Document Review, I= Interview, SV= Site Visit

Question		Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
	source(s) of data that will be used for the Project Activity (e.g., which specific national statistics). Where several sources are used, justify which data sources should be preferred;	FORM V3.2				
B.7.1.2.2	Value(s) applied: the value applied is an estimate of the data or parameter that will be monitored during the crediting period of the Project Activity and is used for the purpose of calculating estimated emission reductions in sections B.6.3 and B.6.4 above. To report multiple values referring to the same data or parameter, use one table. If necessary, use references to spreadsheets;	GCC-PSF-FORM V3.2	DR	Please refer to CAR above.	CAR-22	OK
B.7.1.2.3	Measurement methods and procedures: where data or parameters are to be monitored, specify the measurement methods and procedures, standards to be applied, accuracy of the measurements, person/entity responsible for the measurements, and, in case of periodic measurements, the	GCC-PSF-FORM V3.2	DR	Please refer to CAR above.	CAR-22	OK

*DR= Document Review, I= Interview, SV= Site Visit

Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
measurement intervals;					
B.7.1.2.4 QA/QC procedures: describe the Quality Assurance (QA)/Quality Control (QC) procedures to be applied, including calibration procedures where applicable;	GCC-PSF-FORM V3.2	DR	Please refer to CAR above.	CAR-22	OK
B.7.1.2.5 Purpose of data: choose one of the following: • Calculation of baseline emissions; • Calculation of project emissions; • Calculation of leakage emissions.	GCC-PSF-FORM V3.2	DR	Please refer to CAR above.	CAR-22	OK
B.7.1.2.6 Is any relevant further background documentation provided in Appendix 5 of GCC-PSF-FORM?	GCC-PSF-FORM V3.2	DR	N/A	OK	OK
B.7.2. Monitoring- program of risk management actions					
B.7.2.1. Are Do-No-Harm Residual Risk Assessments provided according to the instructions given in GCC-PSF-FORM in the tabular format?	GCC-PSF-FORM V3.2	DR	There is no parameter determined within the project activity that is harmful in Section E.	OK	OK
B.7.2.2. Is the monitoring approach and the monitoring parameters corresponding to each impact that has been identified as harmful, as per Table 3 of the Environment and Social Safeguards Standard described?	GCC-PSF-FORM V3.2	DR	There is no parameter determined within the project activity that is harmful in Section E.	OK	OK

*DR= Document Review, I= Interview, SV= Site Visit

Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
B.7.3. Sampling plan					
B.7.3.1. If data and parameters to be monitored in section B.7.1 of GCC-PSF-FORM are to be determined by a sampling approach, is a description of the sampling plan in accordance with the recommended outline for a sampling plan in the "CDM Standard: Sampling and surveys for CDM project activities and programme of activities" provided?	GCC-PSF-FORM V3.2 CDM Standard: Sampling and surveys for CDM project activities and programme of activities	DR	N/A (The sampling approach is not been used.)	OK	OK
B.7.3.2. If the sampling approach is used by the Project Owners, does the sampling plan present a reasonable approach for obtaining unbiased, reliable estimates of the variables?	CDM Guideline: Sampling and surveys for CDM project activities and programmes of activities §40a	DR	N/A (The sampling approach is not been used.)	OK	OK
B.7.3.3. If the sampling approach is used by the Project Owners, are the elements of objectives and reliability requirements complete?	CDM Guideline: Sampling and surveys for CDM project activities and programmes of activities §40a-i	DR	N/A (The sampling approach is not been used.)	OK	OK
B.7.3.4. If the sampling approach is used by the Project Owners, do the requirements specified agree with those stated in the appropriate standards?	CDM Guideline: Sampling and surveys for CDM project activities and programmes of activities	DR	N/A (The sampling approach is not been used.)	OK	OK

*DR= Document Review, I= Interview, SV= Site Visit

Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
	§40a-i				
B.7.3.5. If the sampling approach is used by the Project Owners, is the population in the sampling plan clearly defined?	CDM Guideline: Sampling and surveys for CDM project activities and programmes of activities §40b	DR	N/A (The sampling approach is not been used.)	OK	OK
B.7.3.6. If the sampling approach is used by the Project Owners, is the proposed sampling approach clear?	CDM Guideline: Sampling and surveys for CDM project activities and programmes of activities §40c	DR	N/A (The sampling approach is not been used.)	OK	OK
B.7.3.7. If the sampling approach is used by the Project Owners, does the sampling approach comply with the description of the population?	CDM Guideline: Sampling and surveys for CDM project activities and programmes of activities §40c-ii	DR	N/A (The sampling approach is not been used.)	OK	OK
B.7.3.8. If the sampling approach is used by the Project Owners, is the proposed sample size adequate to achieve the minimum confidence/precision requirements?	CDM Guideline: Sampling and surveys for CDM project activities and programmes of activities §40d	DR	N/A (The sampling approach is not been used.)	OK	OK
B.7.3.9. If the sampling approach is used by the Project Owners, is the ex-ante estimate of the population variance needed for the calculation of the	CDM Guideline: Sampling and surveys for CDM project activities and	DR	N/A (The sampling approach is not been used.)	OK	OK

*DR= Document Review, I= Interview, SV= Site Visit

Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
sample size adequately justified?	programmes of activities §40d				
B.7.3.10. If the sampling approach is used by the Project Owners, is the sample representative of the population?	CDM Guideline: Sampling and surveys for CDM project activities and programmes of activities §40e	DR	N/A (The sampling approach is not been used.)	OK	OK
B.7.3.11. If the sampling approach is used by the Project Owners, is it identified how the sampling frame would be kept?	CDM Guideline: Sampling and surveys for CDM project activities and programmes of activities §40e-ii	DR	N/A (The sampling approach is not been used.)	OK	OK
B.7.3.12. If the sampling approach is used by the Project Owners, are the methods of data collection clear and unambiguous?	CDM Guideline: Sampling and surveys for CDM project activities and programmes of activities §40f-i	DR	N/A (The sampling approach is not been used.)	OK	OK
B.7.3.13. If the sampling approach is used by the Project Owners, are the procedures for the data measurements defined appropriately and clearly?	CDM Guideline: Sampling and surveys for CDM project activities and programmes of activities §40g	DR	N/A (The sampling approach is not been used.)	OK	OK
B.7.3.14. If the sampling approach is used by the Project Owners, do the procedures for measurements	CDM Guideline: Sampling and surveys for	DR	N/A (The sampling approach is not been used.)	OK	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
adequately provide for minimizing non-sampling errors?	CDM project activities and programmes of activities §40g				
B.7.3.15. If the sampling approach is used by the Project Owners, is the quality control and assurance strategy adequate?	CDM Guideline: Sampling and surveys for CDM project activities and programmes of activities §40g-i	DR	N/A (The sampling approach is not been used.)	OK	OK
B.7.3.16. If the sampling approach is used by the Project Owners, are the proposed skill sets, qualifications and experience of the personnel to be engaged to conduct sampling adequate?	CDM Guideline: Sampling and surveys for CDM project activities and programmes of activities §40h-i	DR	N/A (The sampling approach is not been used.)	OK	OK
B.7.4. Other monitoring plan elements					
B.7.4.1. Are the other elements of the monitoring plan as outlined in the Project Standard and the applied methodology(ies) and, where applicable, the applied standardized baseline, including the operational and management structure for monitoring, provisions for data archiving, and responsibilities and institutional arrangements for data collection and archiving described?.	GCC-PSF-FORM V3.2	DR	a) Please provide the information about back-up meters in Section B.7.4. b) Please provide the organizational chart and the roles and responsibilities of the employees in Section B.7.4. c) Please provide the time period of data storage in Section B.7.4. d) Please provide the meter details and first index protocol dates in Section B.7.4.	CAR-23	OK
B.7.4.2. Is any relevant further background information in Appendix 5 of GCC-	GCC-PSF-FORM V3.2	DR	N/A	OK	OK

*DR= Document Review, I= Interview, SV= Site Visit

Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
PSF-FORM provided?					
C. Start date, crediting period type and duration					
C.1. Project Activity start date					
C.1.1. Is the start date of the Project Activity stated in the format of dd/mm/yyyy?	GCC-PSF-FORM V3.2	DR	This is available as “19/11/2019”.	OK	OK
C.1.2. Is how the start date has been determined in accordance with the start date definition provided in the Project Standard described and evidence to support this date provided?	GCC-PSF-FORM V3.2 GCC Project Standard	DR	With the provisional acceptance protocols.	OK	OK
C.2. Expected operational lifetime of the Project Activity					
C.2.1. Is the expected operational lifetime of the Project Activity in years and months stated?	GCC-PSF-FORM V3.2	DR	This is available as “25 years”.	OK	OK
C.3. Crediting period of the GCC Project Activity					
C.3.1. Fixed crediting period					
C.3.1.1. Is it confirmed that the crediting period chosen for the Project Activity is fixed for not more than 10 years?	GCC-PSF-FORM V3.2	DR	The fixed crediting period of 10-year is chosen.	OK	OK
C.3.2. Start date of crediting period					
C.3.2.1. Is the start date of the crediting period of the Project Activity stated in the format of dd/mm/yyyy?	GCC-PSF-FORM V3.2	DR	This is available as “19/11/2019”.	OK	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
C.3.3. Duration of crediting period					
C.3.3.1. Is this section of the GCC-PSF-FORM filled with new information not contained in the registered CDM PDD?	GCC-PSF-FORM V3.2	DR	19/11/2019 – 18/11/2029.	OK	OK
D. Environmental impacts					
If the Project Owner(s) opt to implement Environmental and Social Safeguards, then is this information provided in section E of GCC-PSF-FORM as a summary provided here as described in following paragraphs?	GCC-PSF-FORM V3.2	DR	Please see below.		
D.1. Analysis of environmental impacts					
D.1.1. Is a summary of the analysis of the environmental impacts of the Project Activity, including transboundary impacts, and references to all related documentation provided?	GCC-PSF-FORM V3.2	DR	Please provide a summary of the analysis of the environmental impacts of the Project Activity in Section D.1.	CAR-24	OK
D.2. Environmental impact assessment					
D.2.1. Where relevant, is a copy of the Environmental Impact Assessment (EIA) or evidence that an EIA is not required provided?	GCC-PSF-FORM V3.2	DR	a) Please indicate the dates of "EIA Not Required" decisions for each plant in Section D.2. b) Please provide copies of the "EIA Not Required" decisions for each plant in Section D.2.	CAR-25	OK
D.2.2. If an environmental impact assessment is carried out in accordance with the applicable provisions of host country requirements, are conclusions and references to all related documentation	GCC-PSF-FORM V3.2	DR	Please provide the "EIA Not Required" decisions of each plant.	CAR-26	OK

*DR= Document Review, I= Interview, SV= Site Visit

Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
provide? If an environmental impact assessment is not carried out, is "Not applicable" indicated and a justification provide?					
E. Environmental and Social Safeguards					
If the Project Owner(s) select this option, is their choice in GCC-PSF-FORM indicated and are the requirements provided in the Environment and Social Safeguards Standard applied as described in the following paragraphs?	GCC-PSF-FORM V3.2 Environment and Social Safeguards Standard	DR	Please see below.		
E.1. Environmental Safeguards					
E.1.1. Have the Project Owner(s) designed and defined its plan for identifying and mitigating or eliminating the environmental impacts that may be caused due to the Project Activity in GCC-PSF-FORM, as per Table 1(a) of the Environment and Social Safeguards Standard?	GCC-PSF-FORM V3.2 Environment and Social Safeguards Standard	DR	a) Please fill "CO2 emissions" row since there is a monitoring parameter "tCO2" in Section B.7.1 and indicate its rate accordingly in Section E.1. b) Please remove "0" values from the rows which are indicated as N/A in Section E.1. c) Please indicate "0" for "Solid waste Pollution from E-wastes" and "Solid waste Pollution from end of life products/equipment" in Section E.1 and re-evaluate the monitoring section for these parameters. d) Please fill "Replacing fossil fuels with renewable sources of energy" row since there is a monitoring parameter "tCO2" in Section B.7.1 and indicate its rate accordingly in Section E.1. e) Please complete the information for "Noise	CAR-27	OK

*DR= Document Review, I= Interview, SV= Site Visit

Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
			Pollution" row in Section E.1.		
E.2. Social Safeguards					
E.2.1. Have the Project Owner designed and defined its plan for identifying and mitigating or eliminating the social impacts that may be caused as a result of the construction and operation of the Project Activity in this form, as per Table 1(a) of the Environment and Social Safeguards Standard?	GCC-PSF-FORM V3.2 Environment and Social Safeguards Standard	DR	Please remove "0" values from the rows which are indicated as N/A in Section E.2.	CAR-28	OK
F. United Nations Sustainable Development Goals (SDG)					
If the Project Owner(s) select this option, is their choice indicated in GCC-PSF-FORM and the requirements mentioned in the Project Sustainability Standard applied as described in the following paragraphs?	GCC-PSF-FORM V3.2 Project Sustainability Standard	DR	a) Please re-evaluate the monitoring section for SDG 7 in Section F. b) Please re-evaluate "Project-level Indicators" and "Contribution of Project-Level Actions to SDG Targets" sections for SDG 8 in Section F. c) "Check SGK records" is the monitoring approach as per PSF whereas the Indicator 8.5.1 chosen is "Average hourly earnings of female and male employees, by occupation, age and persons with disabilities". Please correct the contradiction. d) Please re-evaluate SDG 9 in Section F. e) Please re-evaluate "Project-level Indicators" and "Contribution of Project-Level Actions to SDG Targets" sections for SDG 13 in Section	CAR-29	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
			F.		
F.1. Are Project Level SDGs, Targets and Indicators designed and defined by the project owner in GCC-PSF-FORM, as per the Table 1 of the Project Sustainability Standard?	GCC-PSF-FORM V3.2 Project Sustainability Standard	DR	Please refer to CAR above.	CAR-29	OK
G. Local stakeholder consultation					
G.1. Modalities for conducting local stakeholder consultations					
G.1.1. If there are host country rules regarding local stakeholder consultations that are applicable to the Project Activity, is a summary of the consultations carried out in compliance with the host country rules, including the direct positive and negative impacts identified and how the negative impacts identified will be addressed provided?	GCC-PSF-FORM V3.2	DR	The details of the local stakeholder consultation are provided.	OK	OK
G.1.2. Is the local stakeholder consultation process undertaken for the Project Activity described and how the process complies with the relevant requirements in the GCC rules regarding the following demonstrated?		DR	Please see below.		
G.1.2.1. The scope of local stakeholder consultation;	GCC-PSF-FORM V3.2	DR	The scope is available.	OK	OK
G.1.2.2. The minimum group of stakeholders to be involved;	GCC-PSF-FORM V3.2	DR	The attendance list is available.	OK	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
G.1.2.3. The means for inviting stakeholders' participation;	GCC-PSF-FORM V3.2	DR	The means for inviting stakeholders' participation are available.	OK	OK
G.1.2.4. The information to be made available to stakeholders;	GCC-PSF-FORM V3.2	DR	This is available.	OK	OK
G.1.2.5. The consultation(s) conducted.	GCC-PSF-FORM V3.2	DR	This is available.	OK	OK
G.1.3. For "the minimum group of stakeholders to be involved", is evidence that invitations were sent to the relevant stakeholders and that their comments were invited provided?	GCC-PSF-FORM V3.2	DR	The participant comments are available in Appendix 6.	OK	OK
G.1.4. For "the means for inviting stakeholders' participation", is the steps/actions taken to invite comments, taking into account local and national circumstances described?	GCC-PSF-FORM V3.2	DR	This is available.	OK	OK
G.2. Summary of comments received					
G.2.1. Is a summary report of the comments received during the local stakeholder consultation prepared and is the report attached to GCC-PSF-FORM as Appendix 6?	GCC-PSF-FORM V3.2	DR	The participant comments are provided in Appendix 6.	OK	OK
G.2.2. Is an executive summary of the comments provided in this section?	GCC-PSF-FORM V3.2	DR	An executive summary of the comments is provided in Section G.2.	OK	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
G.2.3. Are complaints from local stakeholders, if any, submitted to the competent authority of the host country and forwarded through the GCC Verifier on the handling of the outcome of the local stakeholder consultation described?	GCC-PSF-FORM V3.2	DR	N/A	OK	OK
G.3. Consideration of comments received					
G.3.1. Are how the comments and, where applicable, complaints provided by local stakeholders have been taken into account in this form or in a revised PSF, including a justification if any comments were not incorporated described?	GCC-PSF-FORM V3.2	DR	The contact details of the local stakeholders were taken by the project owner.	OK	OK
H. Approval and authorization					
H.1. Where applicable, is whether any host-country clearance is required and has been received from the host country of the project, at the time of submitting the PSF to the GCC indicated? If so, is the relevant document that demonstrates that the host country has provided the clearance	GCC-PSF-FORM V3.2	DR	Please indicate the necessary information in Section H.	CAR-30	OK

*DR= Document Review, I= Interview, SV= Site Visit

Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
to the Project Owner(s) provided?					
I. Other Requirements					
I.1. Forward action requests (FARs) identified during preliminary review					
I.1.1. Are there any FARs from the preliminary review stages?	CDM validation and verification standard for project activities §36	DR	There is no FAR from the preliminary review stages.	OK	OK
Appendix 1. Contact information of the Project Owner(s)					
Is the table for each Project Owner listed in section A.4 of GCC-PSF-FORM completed?	GCC-PSF-FORM V3.2	DR	The contact information is available.	OK	OK
Appendix 2. Affirmation regarding public funding					
If applicable, is the affirmation obtained from the entity providing public funding for the Project Activity attached?	GCC-PSF-FORM V3.2	DR	N/A	OK	OK
Appendix 3. Applicability of methodology(ies)					
Is any further background information on the applicability of the selected methodology(ies) and, where applicable, the selected standardized baseline provided?	GCC-PSF-FORM V3.2	DR	N/A	OK	OK
Appendix 4. Further background information on ex-ante calculation of emission reductions					
Is any further background information on the ex-ante calculation of emission reductions provided?	GCC-PSF-FORM V3.2	DR	N/A	OK	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
Appendix 5. Further background information on the monitoring plan					
Is any further background information used when developing the monitoring plan provided?	GCC-PSF-FORM V3.2	DR	N/A	OK	OK
Appendix 6. Summary report of comments received from local stakeholders					
Is a summary report of the comments received from local stakeholders on the Project Activity during and, if any, after the local stakeholder consultation provided?	GCC-PSF-FORM V3.2	DR	A summary report of the comments is provided.	OK	OK
Appendix 7. Summary of CDM de-registered project (Type B)					
For Type B projects, is a summary of information regarding the de-registered CDM project provided as detailed below:	GCC-PSF-FORM V3.2	DR	N/A (This is Type A2 project.)	OK	OK
a. CDM Project registration number;	GCC-PSF-FORM V3.2	DR	N/A (This is Type A2 project.)	OK	OK
b. Date of registration of the CDM Project;	GCC-PSF-FORM V3.2	DR	N/A (This is Type A2 project.)	OK	OK
c. Title of the Project Activity;	GCC-PSF-FORM V3.2	DR	N/A (This is Type A2 project.)	OK	OK
d. CDM Project de-registration reference number;	GCC-PSF-FORM V3.2	DR	N/A (This is Type A2 project.)	OK	OK
e. Date of de-registration of the CDM Project;	GCC-PSF-FORM V3.2	DR	N/A (This is Type A2 project.)	OK	OK
f. Project Participants (authorized by the host / annex 1 country letter of approval);	GCC-PSF-FORM V3.2	DR	N/A (This is Type A2 project.)	OK	OK

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Question	Reference	Means of verification	Findings, comments, references and document sources	Draft opinion	Final opinion
g. Country where project is located;	GCC-PSF-FORM V3.2	DR	N/A (This is Type A2 project.)	OK	OK
h. Applied CDM methodology(ies) (provide reference and version number(s));	GCC-PSF-FORM V3.2	DR	N/A (This is Type A2 project.)	OK	OK
i. Pre-registration changes to the CDM Project Activity;	GCC-PSF-FORM V3.2	DR	N/A (This is Type A2 project.)	OK	OK
j. Post-registration changes to the CDM Project Activity;	GCC-PSF-FORM V3.2	DR	N/A (This is Type A2 project.)	OK	OK
k. Crediting Periods;	GCC-PSF-FORM V3.2	DR	N/A (This is Type A2 project.)	OK	OK
l. Details of previous CDM requests for issuance;	GCC-PSF-FORM V3.2	DR	N/A (This is Type A2 project.)	OK	OK
m. List of any open issues in the Validation and last Verification Report (e.g., FARs, if any) and how they have been addressed;	GCC-PSF-FORM V3.2	DR	N/A (This is Type A2 project.)	OK	OK
n. Any other information that you wish to provide that would be necessary or has not been reported in the registered CDM documents and that may have an adverse impact on the environmental integrity of the Project Activity; and	GCC-PSF-FORM V3.2	DR	N/A (This is Type A2 project.)	OK	OK
o. A list of all of the registered documents related to this project as available on CDM/UNFCCC website and the corresponding URLs.	GCC-PSF-FORM V3.2	DR	N/A (This is Type A2 project.)	OK	OK

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DOCUMENT HISTORY

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

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

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