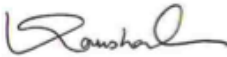




**Verification and certification report form for
CDM project activities
(Version 04.0)**

BASIC INFORMATION

Title and UNFCCC reference number of the project activity	Title: Solar PV based power generation by Voltas Green in Mauritius UNFCCC reference number: 10537		
Scale of the project activity	<input type="checkbox"/> Large-scale <input checked="" type="checkbox"/> Small-scale		
Version number of the verification and certification report	02		
Completion date of the verification and certification report	13/04/2021		
Monitoring period number and duration of this monitoring period	01 Monitoring period: 25/11/2019 – 31/12/2020 (Including both dates)		
Version number of the monitoring report to which this report applies	Version 3.0, dated 13/04/2021		
Crediting period of the project activity corresponding to this monitoring period	25/11/2019 to 24/11/2026 (first and last day included)		
Project participants	Voltas Green Limited		
Host Party	Mauritius		
Applied methodologies and standardized baselines	AMS I.D-Grid connected renewable electricity generation, Version 18.0, valid from 28/11/2014 Standardized baseline: NA		
Mandatory sectoral scopes	Sectoral scope – 01 Energy industries (renewable - / non-renewable sources)		
Conditional sectoral scopes, if applicable	NA		
Estimated amount of GHG emission reductions or GHG removals for this monitoring duration in the registered PDD	25,052 tCO ₂ e		
Certified amount of GHG emission reductions or GHG removals for this monitoring period	Amount before 1 January 2013	Amount from 1 January 2013 until 31 December 2020	Amount from 1 January 2021
	0	22,318 tCO ₂ e	0
Name and UNFCCC reference number of the DOE	KBS Certification Services Private Limited UNFCCC Ref. No. E-0051		
Name, position and signature of the approver of the verification and certification report	 Mr. Kaushal Goyal		

	Managing Director
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SECTION A. Executive summary

>> KBS Certification Services Private Limited has been commissioned by “Voltas Green Limited” to perform an independent verification of its registered CDM project, “Solar PV based power generation by Voltas Green in Mauritius”, UNFCCC ref. no. 10537 for the reported GHG emission reductions for the given monitoring period 25/11/2019 – 31/12/2020 (both dates included). The CDM projects must undergo independent third-party verification and certification of emission reductions as the basis for issuance of Certified Emission Reductions (CERs).

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

- The project activity has been implemented and operated as per the registered and revised PDD and that all physical features (technology, project equipment, and monitoring and metering equipment) of the project are in place;
- Monitoring report and other supporting documents are complete;
- The actual monitoring systems & procedures and monitoring report conforms with the requirements of the approved monitoring plan and the approved monitoring methodology;
- The data is recorded and stored as per the monitoring methodology and approved monitoring plan.

Scope:

The scope of the verification is the independent and objective review and ex post determination of the monitored reductions in GHG emission by the project activity. The verification is based on review of monitoring report, supporting information and

- a) The registered and revised PDD, including the monitoring plan and the corresponding validation opinion(s);
- b) Previous verification reports, deviation requests, requests for revision of monitoring plan;
- c) Monitoring report for the monitoring period under verification including CER calculations sheets and all supporting documents;
- d) The applied monitoring methodology;
- e) Relevant decisions, clarifications and guidance from the CMP and the CDM Executive Board;
- f) All information and references relevant to the project activity's resulting in emission reductions
- g) The project is assessed against the requirements of the Kyoto Protocol, the CDM Modalities and Procedures and related rules and guidance.

KBS has, based on the recommendations in the latest version of CDM Validation and Verification Standard for project activity, employed a rule-based approach in the verification, focusing on the identification of significant reporting risks and the reliability of project monitoring.

Description of project:

The project activity consists of a green field solar photovoltaic (PV) power plant with an installed capacity of less than 15MW. The electricity generated is exported supplied to the grid of the Central Electricity Board (CEB) under a power purchase agreement/06/. The project displaces power generation using fossil fuels and hence leads to a reduction in greenhouse gas emissions. Voltas Green Limited has developed the project. The Solar PV power project based on polycrystalline technology at Queen Victoria site, FUEL substation, District of Flacq, Mauritius.

Methodology:

KBS follows a rule-based verification approach, wherein, as a first step, the contract review is undertaken as per latest version of CDM Accreditation Standard. Subsequently, after the contract is signed, the monitoring report of the project activity is made publicly available at UNFCCC website as per CDM procedures. A desk review of the project documentation is undertaken, which is followed by a remote audit by the members of verification team in accordance with the latest version of CDM VVS. The verification protocol is filled by the verification team that is based on standard auditing practices and version 02 of CDM VVS for project activities, to capture the assessment of applicable CDM requirements viz., version 02 of CDM Project Standard for project activities, registered and revised PDD, applied methodology, applied standardized baseline and/or tools and recent decisions. The verification protocol provides transparent means to record the observations and compliances by the verification team members and the nonconformities, if any. The verification protocol is an internal document and is available on request. Following are the major milestones for the verification under consideration.

Verification contract	17/02/2021
Publication of MR	18/02/2021
Remote audit (Microsoft teams application interview)	16/03/2021
Draft Verification Report	22/03/2021
Final Verification Report	13/04/2021

KBS Certification Services Pvt. Ltd. confirms that the monitoring system is in place and the emission reductions are calculated without material misstatements.

Based on the information seen and evaluated we confirm that the implementation of the project has resulted in 22,318 tCO₂e emission reductions during period 25/11/2019 – 31/12/2020 (Including both the days).

SECTION B. Verification team, technical reviewer and approver

B.1. Verification team member

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of DOE or outsourced entity)	Involvement in			
						Desk/document review	On-site inspection	Interviews	Verification findings
1.	Team Leader, Technical Expert (1.2), local expert	IR	Dey	Ms. Deboshmita	Central office	x	Remote audit	x	x
2.	Verifier-Trainee	IR	Malik	Ms. Ananya	Central office	x	Remote audit	x	x

B.2. Technical reviewer and approver of the verification and certification report

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of DOE or outsourced entity)
1.	Technical Reviewer (TA 1.2)	IR	Eknath Chaudhari	Mr. Tushar	Central office
2.	Manager (Technical & Certification)	IR	Eknath Chaudhari	Mr. Tushar	Central office
3.	Authorizer	IR	Goyal	Mr. Kaushal	Central office

SECTION C. Application of materiality

C.1. Consideration of materiality in planning the verification

No.	Risk that could lead to material errors, omissions or misstatements	Assessment of the risk		Response to the risk in the verification plan and/or sampling plan
		Risk level	Justification	
1.	The data monitoring is done through electronic meters and errors can be perceived during the information transfer from the source to the emission reduction sheet.	High	There is only one parameter which is the Net quantity of electricity supplied to the grid by the project activity in year y (EG _{PJ,y}) monitored through energy meters. Errors can be perceived	The complete dataset for the monitoring parameter EG _{PJ,y} was checked on monthly basis and it can be confirmed that the values are consistent with their sources/08/. Other necessary cross-checks have also been

			during the information transfer from the source to the emission reduction sheet. There is no leakage emission during this monitoring period as discussed under section E.8.3 of this report.	considered to ensure plausibility of the data provided in the ER Sheet.
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C.2. Consideration of materiality in conducting the verification

>> The prescribed thresholds for materiality, as per VVS PA, Version 02/14/.

Prescribed range of ERs/annum	500,000+	300,000+ to 500,000	300,000	SSC Pas	MSC PAs
Prescribed Threshold	0.5%	1.0%	2.0%	5.0%	10.0%

The identified/selected materiality threshold for the project activity under current monitoring period is 5.0% as the project activity is a small-scale project activity.

	MR Version (Draft)/01/	MR Version (Final)/02/
Emission reductions	22,330 tCO ₂ e	22,318 tCO ₂ e
Identified Threshold	5.0%	5.0%

The impact of errors observed during verification for each monitoring parameter on the emission reduction calculation is provided below:

Parameter	Population size	Sample size	Type of error identified	Impact on ERs	
				Population size (Qty and %)	Within Threshold
<u>EG_{PJ,y}</u>	14	14	No error identified	Not applicable. The whole data was checked.	Yes

The complete dataset for the project activity was checked and it can be confirmed that the values are consistent with their sources. The assessment team confirms that the reported emission reductions are free from material errors, omissions or misstatements.

SECTION D. Means of verification

D.1. Desk/document review

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

- A review of the data and information presented to verify their completeness;
- A review of the monitoring plan and monitoring methodology, paying attention to the frequency of measurements, the quality of metering equipment including calibration requirements, and the quality assurance and quality control procedures;
- An evaluation of data management and the quality assurance and quality control system in the context of their influence on the generation and reporting of emission reductions.

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

D.2. On-site inspection

As a result of the COVID-19 pandemic, taking into account the CDM Executive Board announcement to relax mandatory site visits till 30 June 2021 /19/, rules of relevant national and local authorities (local to the DOE offices as well as to locality of the site visits), World Health Organization (WHO) recommendations, policies of the DOE and other relevant travel restrictions and guidance (for example, a requirement to self-isolate upon return from specific countries), A DOE may postpone site visits for onsite inspections required by the “CDM validation and verification standard for project activities (version 02.0) (VVS-PA)”/14/.

If the site visits cannot be postponed, a proper justification should be provided by the DOE why the site visits cannot be postponed, including the demonstration of a significant impact of delaying the site visits on the DOE, or project participants or coordinating/ managing entity (e.g. commitment/ timeline as per the validation or verification contract, CER delivery commitment by project participants) reliance on applicable force majeure provisions in the validation or verification contracts, if needed.

For this project activity, PP has contractual commitment for the verification process with KBS and site visit was not undertaken due to COVID-19 travel restrictions /19/. Therefore, the site visit could not be postponed for this project activity. Hence, the DOE has skipped the on-site visit. However as per the CDM EB, the DOE may use other standard auditing techniques for validation or verification as referred to in sections 9.1.3 of the VVS for PA /14/.

Verification team has used the following alternative means for its assessment and to justify that they are sufficient for the purpose of verification. Along with desk review, audit team has conducted remote audit interview as follows:

- A complete desk review of the MR/01/, registered and revised PDD/04/, Invoices/08/, Power Purchase Agreement/06/, commissioning certificates/07/, calibration certificates/09/ etc. as well as all applicable country legal requirement and supportive evidences have been checked by the verification team.
- Verification team has performed Microsoft teams application interview with PP in order to check implementation, project boundary, current situation, evaluation of data management, QA/QC system, monitoring and metering equipment, monitoring procedures, calibration etc. Interview questions were filled as per Verification team interview checklist and also videos were captured.
- Cross checks between information provided by interviewed personnel (i.e. by checking sources) to ensure that no relevant information has been omitted.
- Cross-check evaluation, for information received from interviews, under the scope of all information and references provided in MR and supporting documents.

Details of interviewees, topics covered and additional information presented in the below section “D.3 Interviews”.

D.3. Interviews

No.	Interviewee			Date	Subject	Team member
	Last name	First name	Affiliation			
1.	Chand	Phool	CDM Consultant	16/03/2021 (Microsoft teams application interview)	Operational and implementation data, CDM Requirements, Data collection, Calibration Requirements, Monitoring and data recording etc.	Deboshmita Dey (Team Leader, Technical Expert (1.2), local expert) and Ananya Malik (Verifier-trainee)
2.	Ungapan	Kartikay	O&M incharge, Voltas Green Limited			

D.4. Sampling approach

>> No Sampling Approach is used during verification.

D.5. Clarification requests (CLs), corrective action requests (CARs) and forward action requests (FARs) raised

Areas of verification findings	No. of CL	No. of CAR	No. of FAR
Compliance of the monitoring report with the monitoring report form	--	--	--
Compliance of the project implementation and operation with the registered PDD	CL 02	CAR 01	--
Post-registration changes	--	--	--
Compliance of the registered monitoring plan with the methodologies including applicable tools and standardized baselines	--	--	--
Compliance of monitoring activities with the registered monitoring plan	CL 03	CAR 03	--
Compliance with the calibration frequency requirements for measuring instruments	-	-	--
Assessment of data and calculation of emission reductions or net removals	CL 01	CAR 02	--
Assessment of reported sustainable development co-benefits	--	--	--
Global stakeholder consultation	--	--	--
Others (Specify)	--	--	--
Total	03	03	00

SECTION E. Verification findings

E.1. Compliance of the monitoring report with the monitoring report form

Means of verification	Verification team checked the monitoring report/01/ with "Instructions for filling out the monitoring report form" mentioned as attachment to Monitoring report form (version 08.0)/17/.
Findings	No findings raised.
Conclusion	In accordance with §352 of CDM validation and verification standard for project activities, Version 02.0 /14/, verification team confirms that final monitoring report /02/ is completed using the latest valid version of the applicable monitoring report form /17/.

E.2. Remaining forward action requests from validation and/or previous verifications

>>The current verification is for the 1st monitoring period of the project activity. All raised CARs and CLs were successfully closed during validation. There is no pending FAR from validation to be addressed during this monitoring period.

E.3. Compliance of the project implementation and operation with the registered project design document

Means of verification	<p>The project activity consists of polycrystalline technology solar photovoltaic technology with an aggregated installed capacity of 13.75MW_{AC} (which is the inverter capacity as verified from the revised PDD). The export capacity as verified from the power purchase agreement/06/ is 12.24 MW_{AC}. The same was also verified from the below link: https://ceb.mu/our-activities/production-facts-and-figures</p> <p>The electricity generated is exported to the grid of the Central Electricity Board (CEB) under a power purchase agreement/06/. The project displaces power generation using fossil fuels and hence leads to a reduction in greenhouse gas emissions. Voltas Green Limited has developed the project. The Solar PV power project based on polycrystalline technology at Queen Victoria site, FUEL substation, District of Flacq, Mauritius.</p> <p>Through remote auditing (Microsoft teams application interview) and document review, the verification team confirms that all physical features of the project activity including technology, data collection systems and storage systems have been</p>
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	<p>implemented in accordance with the revised project design document/4/. The project activity harnesses the solar energy available at project site to generate electricity and net generated electricity supplied to the grid/6/.</p> <p>The monitoring plan required for the ex-post monitoring of the Net Quantity of net electricity generation supplied by the project plant/unit to the grid ($EG_{PJ,y}$) is as per the revised monitoring plan/4/. The energy meters were found to be installed at the respective places as observed through captured videos and photographs by the verification team.</p> <p>The verification team has reviewed the power purchase agreement/06/ to confirm the power from the project activity is being supplied to the CEB in compliance to the applied methodology AMS I.D-Grid connected renewable electricity generation, Version 18.0/13.1/ and revised PDD/4/.</p> <p>The power from the project activity is being sold to Central Electricity Board (CEB), assessment team has reviewed the copy of invoices/09/ raised by the project proponent to the buyer to confirm the same.</p> <p>The rated capacity of solar PV modules, location/identification number, meter serial number and make were verified from the name plates /10/ and the photographic evidences /10/ and found to be consistent with the information provided in the MR/2/.</p> <p>The project boundaries and all key equipment are in line with the revised PDD/4/. The verification team confirmed during the remote auditing (video conferencing) that the CDM project is completely operational and the name plate details of all key equipments are in line to the revised PDD/4/.</p> <p>The details of operation of solar PV modules installed were cross checked through interviews and found consistent. Some internal breakdowns have been observed during the monitoring period which has not affected the applicability of the applied methodology as reported in the MR/2/.</p> <p>The allocation of the responsibilities is followed as described in the revised PDD /4/. Routines for the archiving of data are defined and documented. Calculations, laid down in the monitoring report are in line with revised PDD /4/.</p> <p>Interviews (refer section D.3 of this report) were carried out with the plant personals during the Microsoft teams application interview to verify the actual monitoring system practiced by PP. It was found that the plant personals are well aware of their roles & responsibilities. The actual monitoring system presently practiced complies with the monitoring plan provided in the revised PDD/4/ and the monitoring methodology/14.1/.</p> <p>The actual emission reductions are 22,318 tCO₂e for the current monitoring period /3/, which is lower than the estimated emission reduction in revised PDD/04/ i.e., 25,052 tCO₂e for corresponding current monitoring period.</p>
Findings	CL 02 and CAR 01 were raised and successfully closed. Refer to Appendix 4 for further details.
Conclusion	<p>According to paragraph 354-356 of CDM VVS for project activities (version 02.0)/14/, the verification team confirms that:</p> <ol style="list-style-type: none"> The project activity is implemented as per the revised PDD/4/, the project activity was fully commissioned on 12/12/2018. The actual operation of the proposed CDM project activity is in line to the revised PDD/04/, the power generated from the project activity is supplied to grid. No approvals of the deviation, request for revision in monitoring plan, request of notification or request for approval of changes from the project activity as described in the revised PDD/04/ were requested in the current monitoring period. The actual emission reductions are lower than the expected emission reductions for the current monitoring period;

	It has reviewed the revised PDD, including the monitoring plan and the corresponding validation report, the applied monitoring methodology, relevant decisions from the CMP and the CDM EB and found that the revised MR for this monitoring period is in line with all the above-mentioned documents.
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E.4. Post-registration changes

E.4.1. Temporary deviations from the registered monitoring plan, applied methodologies, standardized baselines or other methodological regulatory documents¹

>> The start date of the current monitoring period for the project activity is 25/11/2019. However, the billing cycle for the project starts from 01/11/2019. Therefore, the exact data for the monitoring period '25/11/2019 to 30/11/2019' could not be produced by the PP based on the monthly invoices. Therefore, PP has demonstrated the approach which involves simply using the DGR values of export from 25/11/2019 to 30/11/2019 which is found to be conservative. The approach is in compliance with the para 231 (b) of CDM PS, version 02/16/.

Also, PP has used full import data as per invoice raised for import for November, 2019 in order to have a conservative approach which is found to be acceptable by the assessment team.

E.4.2. Corrections

>> Corrections in the PDD, version 04 have been incorporated during the current monitoring period as follows:

1. Total aggregated installed capacity of 5 invertors has been corrected from 12.24 MW_{ac} to 13.75 MW_{ac}. As per the registered PDD, there were 5 invertors each of 2750 kW, the aggregate of which comes out to be 13.75 MW_{ac} and not 12.24 MW_{ac}. The AC power export capacity shall remain 12.24 MW_{ac}.
2. The word "tri vector" for meters have been removed as per the current implementation status of meters.
3. The accuracy class of the meters have been corrected from 0.5s to 0.2s which is more accurate and hence, acceptable.

The corrections have been validated in the PRC validation report submitted during the current monitoring period.

E.4.3. Changes to the start date of the crediting period

>> No changes to the start date of the crediting period has occurred during this monitoring period. Therefore, this section is not applicable.

E.4.4. Inclusion of a monitoring plan

>> No Post Registration Changes have occurred during this monitoring period. Therefore, this section is not applicable.

E.4.5. Permanent changes from registered monitoring plan, or permanent deviation of monitoring from the applied methodologies, standardized baselines or other methodological regulatory documents

>> No Post Registration Changes have occurred during this monitoring period. Therefore, this section is not applicable.

E.4.6. Changes to the project design

>> No Post Registration Changes have occurred during this monitoring period. Therefore, this section is not applicable.

E.4.7. Changes specific to afforestation and reforestation project activities

>> This section is not applicable.

¹ Other standards, methodologies, methodological tools and guidelines (to be) applied in accordance with the applied (selected) methodologies are collectively referred to as the other (applied) methodological regulatory documents).

E.5. Compliance of the registered monitoring plan with applied methodologies, applied standardized baselines, and other applied methodological regulatory documents

Means of verification	<p>The verification team was able to confirm that the monitoring plan contained in revised PDD/4/ and MR/2/ is in accordance with the approved methodology applied for the project activity i.e. AMS I.D-Grid connected renewable electricity generation, Version 18.0/13.1/.</p> <p>All parameters stated in the monitoring plan /4/ and the applied methodology /13.1/ has been fulfilled in the current monitoring period. The discussion regarding each parameter has been elaborated in the further sections (E.6.1 and E.6.2) of this Verification report.</p>
Findings	No findings have been raised.
Conclusion	As per para 357 and 358 of CDM VVS for project activity version 02.0 /15/, In the opinion of the verification team the monitoring plan of the registered PDD does not comply with the monitoring requirement of the applied approved methodology AMS I.D-Grid connected renewable electricity generation, Version-18/14.1/ in the context of the project activity. Hence, temporary deviation has been applied for the same. The assessment is reported in above PRC section (section E.4.1) of this report.

E.6. Compliance of monitoring activities with the registered monitoring plan

E.6.1. Data and parameters fixed ex ante or at renewal of crediting period

Means of verification	As per the revised PDD/4/, the following parameter is listed as fixed ex-ante parameter for estimating emission reductions.		
	Parameter	Value	Verification Assessment
	EF_{grid,CM,y} Combined Margin CO ₂ emission factor for the Grid in year y	0.9915 tCO ₂ e/MWh	<p>The combined grid emission factor has been calculated in accordance with the “Tool to calculate the emission factor for an electricity system”, version 7 /13.2/ based on Operating Margin (OM) and Build Margin (BM) calculated based on CEB data.</p> <p>The values have been correctly taken as per the revised PDD /4/ and hence accepted by the verification team.</p>
	EF_{grid,OM,y} Operating Margin CO ₂ emission factor for the Grid in year y	1.0282 tCO ₂ e/MWh	<p>Calculated in line with “Tool to calculate the emission factor for an electricity system (Version 07.0.0)” using data from Grid Emission Factor, Mauritius prepared and provided by Central Electricity Board Mauritius.</p> <p>The values have been correctly taken as per the revised PDD /4/ and Hence accepted by the verification team.</p>
	EF_{grid,BM,y} Build Margin CO ₂	0.8814 tCO ₂ e/MWh	The Build Margin emission factor has been calculated from “Tool to calculate the

	emission factor for the Grid in year y		emission factor for an electricity system (Version 07.0.0)" using data from Grid Emission Factor, Mauritius prepared and provided by Central Electricity Board Mauritius. The values have been correctly taken as per the revised PDD /4/ and Hence accepted by the verification team.
Findings	No findings raised.		
Conclusion	<p>As per para 360 to 361 of CDM VVS for project activity version 02.0 /14/, the assessment team concludes that the ex-ante parameter of the project activity is in accordance with the revised monitoring plan /4/ and meets the requirements of the applied monitoring methodology/13.1/.</p> <p>The verification team confirms that the value used for grid emission factor (Fixed ex-ante for the 1st crediting period) for calculation of emission reduction is consistent with revised PDD/4/ and correctly applied in MR /02/ and emission reduction spread sheet /03/ and justified.</p>		

E.6.2. Data and parameters monitored

Means of verification	<p>Verification team confirms through remote audit (Microsoft teams application interview) verification and from the document review, the actual monitoring system does not comply with the monitoring plan mentioned in the registered validated PDD/4/. Hence, temporary deviation has been applied for the same. The assessment is reported in above PRC section (section E.4.1) of this report.</p> <p>During the verification, the monitoring parameter of the revised monitoring plan /4/ have been verified with regard to the appropriateness of the verification method; the correctness of the values applied for ER calculation, the accuracy and applied QA/QC measures. The monitoring parameters have been measured / determined without material misstatements and is in line with all applicable standards and relevant requirements.</p> <p>The assessment for the monitoring parameter is given below:</p> <p>Data/Parameter, Unit: EG_{PJ,y} (MWh/year)</p> <table border="1"> <thead> <tr> <th></th><th>Discussion and verification assessment</th></tr> </thead> <tbody> <tr> <td><i>Purpose of data</i></td><td>Baseline Emissions</td></tr> <tr> <td><i>Calculation of baseline emissions</i></td><td> <p>The Three Phase CT connected smart meter (one main and one check meter) has been used to measure the amount of electricity exported to grid as confirmed from the remote audit interviews. There is an additional internal meter maintained at plant site as well.</p> <p>The technical details of the meters specified in the MR/2/ were found consistent with the actual records and on ground as checked through recorded videos and photographs/10/.</p> <p>The accuracy of the energy meters are 0.2s as verified during the remote audit and also through photographs/10/ and hence acceptable.</p> <p>Calibration frequency is once in Four years which is in compliance with the revised PDD /4/ and</p> </td></tr> </tbody> </table>		Discussion and verification assessment	<i>Purpose of data</i>	Baseline Emissions	<i>Calculation of baseline emissions</i>	<p>The Three Phase CT connected smart meter (one main and one check meter) has been used to measure the amount of electricity exported to grid as confirmed from the remote audit interviews. There is an additional internal meter maintained at plant site as well.</p> <p>The technical details of the meters specified in the MR/2/ were found consistent with the actual records and on ground as checked through recorded videos and photographs/10/.</p> <p>The accuracy of the energy meters are 0.2s as verified during the remote audit and also through photographs/10/ and hence acceptable.</p> <p>Calibration frequency is once in Four years which is in compliance with the revised PDD /4/ and</p>
	Discussion and verification assessment						
<i>Purpose of data</i>	Baseline Emissions						
<i>Calculation of baseline emissions</i>	<p>The Three Phase CT connected smart meter (one main and one check meter) has been used to measure the amount of electricity exported to grid as confirmed from the remote audit interviews. There is an additional internal meter maintained at plant site as well.</p> <p>The technical details of the meters specified in the MR/2/ were found consistent with the actual records and on ground as checked through recorded videos and photographs/10/.</p> <p>The accuracy of the energy meters are 0.2s as verified during the remote audit and also through photographs/10/ and hence acceptable.</p> <p>Calibration frequency is once in Four years which is in compliance with the revised PDD /4/ and</p>						

		<p>hence acceptable. Meters were calibrated for the whole monitoring period.</p> <p>The Calibration of all the meters have been done by CEB /09/ which is accepted to the verification team. The calibration certificates /09/ are verified and found that the error in calibration test is within the accuracy class of the respective billing meters. No delay in calibration of the billing meters were observed.</p>
	<i>Measuring/Reading/Recording frequency</i>	<p>Net electricity exported by the project activity to the grid is monitored continuously and recorded on monthly basis.</p> <p>The measuring and recording frequency is in compliance with the revised PDD /4/ and the applied methodology /13.1/.</p>
	<i>Data collection (from data generation, aggregation, to recording, calculation and reporting)</i>	<p>Net electricity exported by the project activity to the grid is monitored continuously and reported on monthly basis. The invoices from the CEB was checked and was found to be acceptable by the verification team.</p> <p>However, the start date of the current monitoring period for the project activity is 25/11/2019 and the billing cycle for the project starts from 01/11/2019. Therefore, the exact data for the monitoring period '25/11/2019 to 30/11/2019' could not be produced by the PP based on the monthly invoices. Therefore, PP has demonstrated the approach which involves simply using the DGR values of export from 25/11/2019 to 30/11/2019 which is found to be conservative. The approach is in compliance with the para 231 (b) of CDM PS, version 02/16/.</p> <p>Also, PP has used full import data as per invoice raised for import for November 2019 in order to have a conservative approach which is found to be acceptable by the assessment team.</p> <p>The details of roles and responsibilities for the monitoring is provided in the MR/2/. The plant personnel were interviewed during remote auditing and the assessment team confirms that the details as provided are followed at site and are effective reliable for the accounting of emission reductions.</p> <p>The verification team has verified all the Invoices for this monitoring period and confirms that the same values are applied in the ER calculation sheet /03/.</p>
	<i>Verified value</i>	22,510.24 MWh
	<i>Cross checks</i>	The verification team has verified all the invoices for this monitoring period and confirms that the same values are applied in the ER calculation sheet /03/.
	<i>QA/QC procedures applied</i>	The energy meters were calibrated by CEB. For the details of calibrations of energy meters please refer the section E.7 of report.
Findings	CL 01, CL 03, CAR 02 and CAR 03 were raised and successfully closed. Refer to Appendix 4 for further details.	
Conclusion	As per para 360 to 361 of CDM VVS for project activity version 02.0 /14/, The	

	assessment team concludes that the monitoring of the project activity is being carried out in accordance with the revised monitoring plan (except PRC reported) and meets the requirements of the applied monitoring methodology. The adequacy and compliance of the revised monitoring plan in the MR can be concluded to be conforming. The flow of the information from the point of generation up to reporting has been reviewed and found to be correct and appropriate meeting the requirements of the applied methodology.
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E.6.3. Implementation of sampling plan

Means of verification	No sampling plan applied for the project activity. Therefore, this section is not applicable.
Findings	-
Conclusion	Not applicable.

E.7. Compliance with the calibration frequency requirements for measuring instruments

Means of verification	Verification team has checked whether the calibration of the measuring equipment that has an impact on the claimed GHG emission reductions is conducted by the PP at a frequency specified in the monitoring plan/04/.																												
	It can be concluded by the assessment team that the calibration requirements have been met as verified from the calibration certificates /09/.																												
	The calibration details of the monitoring equipments corresponding to monitoring parameter is given in the below table:																												
	<table><tr><td></td><td>Main Meter</td><td>Check Meter</td><td>Internal meter (maintained at site)</td></tr><tr><td>Make</td><td>EDMI</td><td>EDMI</td><td>Itron</td></tr><tr><td>Accuracy class</td><td>0.2S</td><td>0.2S</td><td>0.2S</td></tr><tr><td>Serial No.</td><td>16538510</td><td>16538511</td><td>83974169</td></tr><tr><td>Calibration Frequency</td><td>Once in 4 years</td><td>Once in 4 years</td><td>Once in 4 years</td></tr><tr><td>Calibration Dates</td><td>15/10/2018 and 23/06/2020</td><td>15/10/2018 and 23/06/2020</td><td>16/10/2018</td></tr><tr><td>Validity</td><td>22/06/2024</td><td>22/06/2024</td><td>15/10/2022</td></tr></table>		Main Meter	Check Meter	Internal meter (maintained at site)	Make	EDMI	EDMI	Itron	Accuracy class	0.2S	0.2S	0.2S	Serial No.	16538510	16538511	83974169	Calibration Frequency	Once in 4 years	Once in 4 years	Once in 4 years	Calibration Dates	15/10/2018 and 23/06/2020	15/10/2018 and 23/06/2020	16/10/2018	Validity	22/06/2024	22/06/2024	15/10/2022
		Main Meter	Check Meter	Internal meter (maintained at site)																									
	Make	EDMI	EDMI	Itron																									
	Accuracy class	0.2S	0.2S	0.2S																									
	Serial No.	16538510	16538511	83974169																									
	Calibration Frequency	Once in 4 years	Once in 4 years	Once in 4 years																									
	Calibration Dates	15/10/2018 and 23/06/2020	15/10/2018 and 23/06/2020	16/10/2018																									
Validity	22/06/2024	22/06/2024	15/10/2022																										
Calibration frequency: Once in Four years as per revised PDD monitoring plan /04/.																													
The Calibration performance was checked from the calibration reports /09/ and found that the meters were within the respective accuracy level as verified from the calibration results.																													
The calibration validity of the energy meters during this monitoring period were verified from the corresponding calibration certificates/10/. No delay in calibration of the billing meters were observed.																													
The monitoring equipment's have been installed in the project activity according to revised monitoring plan /04/.																													
Findings	No findings were raised.																												
Conclusion	As per para 365 to 370 of CDM VVS for project activity version 02.0 /14/, the Verification team confirms that the calibration frequency is in line with the monitoring plan mentioned in the revised PDD /04/.																												

E.8. Assessment of data and calculation of emission reductions or net removals

E.8.1. Calculation of baseline GHG emissions or baseline net GHG removals by sinks

Means of verification	The calculation, applied formulae and the method for calculation of baseline emissions are in accordance with the revised PDD /04/ and are in line with the
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	<p>requirements of the applied methodology /13.1/. The formulae and the methods referred in the MR /02/ and the emission reduction calculation spread sheet/03/ for estimation of emission reduction complies with the corresponding formulae and methods in the revised PDD /04/.</p> <p>The ex-ante and validated fixed value of grid emission factor i.e. Carbon dioxide emission factor of the CEB grid, is taken into account for the calculation of baseline emissions.</p> <p>The verification team has checked all the monthly invoices/09/ applicable for the monitoring period and found the monitoring parameters are monitored and recorded as per the monitoring plan in the revised PDD/04/. The verification team has crosschecked the CER sheet/03/ and monitoring report data with the monthly invoices/09/ and found all the input values are matching. However, the start date of the current monitoring period for the project activity is 25/11/2019 and the billing cycle for the project starts from 01/11/2019. Therefore, the exact data for the monitoring period '25/11/2019 to 30/11/2019' could not be produced by the PP based on the monthly invoices. Therefore, PP has demonstrated the approach which involves simply using the DGR values of export from 25/11/2019 to 30/11/2019 which is found to be conservative. The approach is in compliance with the para 231 (b) of CDM PS, version 02/16/.</p> <p>Also, PP has used full import data as per invoice raised for import for November, 2019 in order to have a conservative approach which is found to be acceptable by the assessment team.</p> <p>As per revised PDD/4/, the baseline emissions (BE_y) by the project activity during the monitoring period is:</p> $BE_y = EG_{PJ,y} \times EF_{grid,y}$ <p>$EG_{PJ,y} = 22,510.24 \text{ MWh}$</p> <p>Here, $EF_{grid,y} = 0.9915 \text{ tCO}_2/\text{MWh}$ $BE_y = 22,510.24 \times 0.9915$ $BE_y = 22,318 \text{ tCO}_2/\text{year (rounded down)}$</p> <p>Hence, baseline emission for this monitoring period is 22,318 tCO₂e (Rounded down)</p>
Findings	No findings raised.
Conclusion	<p>As per para 372 and 373 of CDM VVS for project activity version 02.0 /14/, Verification team concludes that the calculation provided in the monitoring report/2/, and emission reduction spread sheet/3/ are complete and reflect all the requirements of the monitoring plan/4/ and:</p> <p>a) All the monitored data pertaining to baseline calculation as required by the revised monitoring plan was available to PP, the same has been verified by the verification team.</p> <p>b) All the formula used for the baseline, was in line to the revised monitored plan/4/.</p>

E.8.2. Calculation of project GHG emissions or actual net anthropogenic GHG removals by sinks

Means of verification	No project emissions are associated with project activity.
Findings	Nil.
Conclusion	Not Applicable

E.8.3. Calculation of leakage GHG emissions

Means of verification	Not applicable in accordance with applied methodology and revised PDD.
Findings	Nil.
Conclusion	Not Applicable

E.8.4. Summary calculation of GHG emission reductions or net anthropogenic GHG removals by sinks

Means of verification	<p>As per revised PDD/4/, the emission reductions ER_y by the project activity during the monitoring period is equal to the baseline emission less project emission and leakage emission.</p> <p>Emission Reduction (ER) = Baseline emission – Project emission – Leakage emission</p> $ER_y = BE_y - PE_y - LE_y$ $ER_y = 22,318 \text{ tCO}_2\text{e} - 0 - 0$ $ER_y = 22,318 \text{ tCO}_2\text{e}$ <p>The calculation provided in the ER sheet and MR was assessed appropriate by the verification team.</p> <p>The verification team confirms that a complete set of data for this monitoring period is available to verify the emission reduction calculation, and the same was found in accordance with the revised PDD/4/.</p> <p>The net electricity supplied to the grid has been sourced from the invoices, the same forms the basis of emission reduction calculation. The verification team has verified the net electricity generation for respective months by the project activity and found the values used are consistent between the invoices/08/ and ER sheet/03/. However, the start date of the current monitoring period for the project activity is 25/11/2019 and the billing cycle for the project starts from 01/11/2019. Therefore, the exact data for the monitoring period '25/11/2019 to 30/11/2019' could not be produced by the PP based on the monthly invoices. Therefore, PP has demonstrated the approach which involves simply using the DGR values of export from 25/11/2019 to 30/11/2019 which is found to be conservative. The approach is in compliance with the para 231 (b) of CDM PS, version 02/16/. Also, PP has used full import data as per invoice raised for import for November, 2019 in order to have a conservative approach which is found to be acceptable by the assessment team.</p> <p>No lack of evidence and missing data were detected during this monitoring period. The verification team confirms that the emission reductions are real and measurable.</p> <p>No reporting risks have been identified for the data reported.</p> <p>All the monitored data are archived in electronic form. The data will be kept for the whole crediting period and 2 years after the last crediting period thereby meeting the requirement of the PDD. The verification team has checked and confirms that all the meters are calibrated. Thus, concludes no material risks in the claimed emission reduction for the applied period.</p>
Findings	No finding has been raised.
Conclusion	<p>As per para 372 and 373 of CDM VVS for project activity version 02.0/14/, Verification team concludes that the calculation provided in the monitoring report/2/, and emission reduction spread sheet/3/ are complete and reflect all the requirements of the monitoring plan/4/ and:</p> <ol style="list-style-type: none"> All the formula used for the baseline, leakage and project emissions were in line to the revised monitored plan/4/. The ex-ante emission factors correctly sourced from the revised PDD/4/ and was found to be appropriate and justified.

E.8.5. Comparison of actual GHG emission reductions or net anthropogenic GHG removals by sinks with estimates in registered PDD

Means of verification	The MR includes a comparison of the calculated actual emission reductions with the ex-ante calculated values in the revised PDD /04/.
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	Estimated Reduction as per Registered/Approved/revi sed PDD:	25,052 tCO ₂ e /04/
	Actual Reduction for the Monitoring Period	22,318 tCO ₂ e/02/
	In summary, verification team confirms that the actual emission reduction is lower than the estimate of the revised PDD /04/ for the current monitoring period.	
Findings	No finding has been raised.	
Conclusion	Verification team confirms that the comparison for the estimated and actual emission reduction for the monitoring period is correctly calculated and reported.	

E.8.6. Remarks on difference from estimated value in registered PDD

Means of verification	Not applicable as the actual ERs are less than the estimated ERs.
Findings	No finding has been raised.
Conclusion	The actual ERs are less than the estimated ERs.

E.8.7. Actual GHG emission reductions or net anthropogenic GHG removals by sinks during the first commitment period and the period from 1 January 2013 onwards

Means of verification	The monitoring period starts from 25/11/2019 and ends on 31/12/2020 and therefore falls after 01 January 2013 and before 01 January 2021, So the total ERs during the period pertains to the 2nd commitment period. The 22,318 tCO ₂ e CERs verified during current monitoring period.
Findings	No finding has been raised.
Conclusion	The 22,318 tCO ₂ e CERs verified pertains to the 2nd commitment period.

E.9. Assessment of reported sustainable development co-benefits

Means of verification	Not reported by PP.
Findings	Refer above.
Conclusion	Refer above.

E.10. Global stakeholder consultation

Means of verification	The monitoring report was webhosted for the global stakeholder consultation and no comments were received as verified from the UNFCCC webpage/12/.
Findings	Refer above.
Conclusion	Refer above.

SECTION F. Internal quality control

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

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

The final decision is authorized by Managing Director, KBS once the report is approved by the Manager T&C.

SECTION G. Verification opinion

>> The verification team confirms that the the evidence is of sufficient quantity, appropriate quality and reliable. The reported values, notation, units and sources in the monitoring report for all the monitoring parameters have been cross checked with the emission reduction sheet and monitoring report. During the course of verification and remote audit, the data submitted by PP was cross verified with the values mentioned in the emission reduction sheet and monitoring report. The procedure for data monitoring, recording, transfer and compilation was also verified and found in compliance with the monitoring plan as mentioned in the revised PDD/04/.

Evidences (Documents/interview/remote audit) referred for verification of individual monitoring parameter and fixed parameters are defined in section E.6 above. It is confirmed by the assessment team that the reported emission reductions have been conservatively calculated. A list of referred documents for verification is also included in Appendix 3 of this report.

Based on the information seen and evaluated we confirm that the implementation of the project has resulted in 22,318 tCO₂e emission reductions during period from 25/11/2019 – 31/12/2020.

SECTION H. Certification statement

>> KBS Certification Services Pvt. Ltd. has been contracted by Voltas Green Limited to undertake independent verification and certification for the greenhouse gas (GHG) emission reductions reported from the Solar PV based power generation by Voltas Green in Mauritius, UNFCCC Ref. No. 10537 for the monitoring period 25/11/2019 – 31/12/2020 in the Monitoring Report Version 1 (first submission) dated 17/02/2021.

The verification is based on the validated and revised PDD and the monitoring report for this project. Our verification approach was based on the requirements as defined under the Kyoto Protocol, Marrakech accord, as well as those defined by the CDM Executive Board.

The management of the Voltas Green Limited is responsible for the preparation of the GHG emissions data and the reported GHG emissions reductions on the basis set out within the project Final Monitoring Report, version 3 dated 13/04/2021. The calculation and determination of GHG emission reductions from the project is the responsibility of the management of the Voltas Green Limited. The development and maintenance of records and reporting procedures are in accordance with the Monitoring Report Version 3 dated 13/04/2021.

It is our responsibility to express an independent GHG verification opinion on the GHG emissions and on the calculation of GHG emission reductions from the project for the period 25/11/2019 – 31/12/2020 based on the reported emission reductions in the Final Monitoring Report Version 3 dated 13/04/2021 for the same period.

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

KBS confirms the following;

Reporting period: From 25/11/2019 – 31/12/2020

Verified emission in the above reporting period:

	Amount	Unit
Baseline emissions (BE)	22,318	tCO ₂ e
Project emissions (PE)	0	tCO ₂ e
Leakage emissions (LE)	0	tCO ₂ e
Total ERs (25/11/2019 – 31/12/2020)	22,318	tCO ₂ e

Appendix 1. Abbreviations

Abbreviations	Full texts
BE	Baseline Emissions
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CDM EB	CDM Executive Board
CERs	Certified Emission Reductions
CEB	Central electricity board
CL	Clarification Request
CO ₂ e	Carbon dioxide equivalent
COP	Conference of Parties
DNA	Designated National Authority
DOE	Designated Operational Entity
EF	Emission Factor
ERs	Emission Reductions
FAR	Forward Action Request
GHGs	Greenhouse Gas(es)
JMR	Joint Meter Reading
KP	Kyoto Protocol
kWh	Kilo Watt Hour
LE	Leakage Emissions
MR	Monitoring Report
MP	Monitoring Plan
MWh	Mega Watt Hour
PE	Project Emissions
PDD	Project Design Document
PLF	Plant Load Factor
PS	Project Standard
PCP	Project Cycle Procedure
PP	Project Participant
QA/QC	Quality Assurance/Quality Control
UNFCCC	United Nations Framework Convention on Climate Change
VVS	Validation & Verification Standard

Appendix 2. Competence of team members and technical reviewers

Personnel Name:		Ms. Deboshmita Dey	
Qualified to work as:			
Team Leader	<input checked="" type="checkbox"/>	Technical Expert	<input checked="" type="checkbox"/>
Validator/Verifier	<input checked="" type="checkbox"/>	Financial Expert	<input type="checkbox"/>
Technical Reviewer	<input type="checkbox"/>	Local Expert (India, Mauritius)	<input checked="" type="checkbox"/>
Area(s) of Technical Expertise			
Sectoral Scope	Technical Area		
Energy industries (renewable/non-renewable sources)	TA 1.2: Energy generation from renewable energy sources		
Waste Handling and Disposal	TA 13.1 Waste Handling and Disposal		

Approved by (Manager C & T)	Sanjay Kandari
Approval date:	14/01/2021

Personnel Name:		Ms. Ananya Malik	
Qualified to work as:			
Team Leader (Trainee)	<input type="checkbox"/>	Technical Expert	<input type="checkbox"/>
Validator/Verifier- Trainee	<input checked="" type="checkbox"/>	Financial Expert	<input type="checkbox"/>
Technical Reviewer	<input type="checkbox"/>	Local Expert	<input type="checkbox"/>
Area(s) of Technical Expertise			
Sectoral Scope		Technical Area	
-		-	
Approved by (Manager C & T)		Sanjay Kandari	
Approval date:		07/12/2020	

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

Appendix 3. Documents reviewed or referenced

No.	Author	Title	References to the document	Provider
1.	PP	Initial MR	Version-1 dated 17/02/2021	PP
2.	PP	Final MR	Version-3 dated 13/04/2021	PP
3.	PP	ER Spread sheet	corresponding to MR	PP

		ER spread sheet	Version-1 dated 17/02/2021 and Version-3 dated 13/04/2021	
4.	PP	Registered PDD, Version 03 Revised PDD, Version 04	Dated 04/11/2019 Dated 22/03/2021	UNFCCC website
5.	KBS Certification Services Pvt. Ltd.	Validation Report	Dated 22/11/2019	UNFCCC website
6.	CEB Mauritius and PP	Purchase Agreement between Voltas Green Ltd. and Central Electricity Board, Mauritius	Dated 16/12/2016	PP
7.	PP	Commissioning certificate	dated 12/12/2018	PP
8.	CEB invoices	Invoices raised for the sale of electricity during the monitoring period (25/11/2019 – 31/12/2020)	-	PP
9.	CEB calibration certificates	Calibration/testing Certificates of energy meters (Main meter, check meter and internal meter) covering the monitoring period (25/11/2019 – 31/12/2020)	Dated 16/10/2018, 15/10/2018 and 23/06/2020	PP
10.	PP	Name plates of the equipments, Photographic evidence of the equipments including solar panels, transformers, energy meters etc.	-	PP
11.	CEB	CO ₂ baseline database for Mauritius Power Sector https://www.ceb.mu/	July 2018	Web link
12.	UNFCCC	Project webpage	https://cdm.unfccc.int/Projects/DB/KBS_Cert1574421069.55/view	Web link
13.	UNFCCC	/14.1/ AMS I.D-Grid connected renewable electricity generation, Version 18.0, valid from 28/11/2014 /14.2/ Tool to calculate the emission factor for an electricity system” (Ver.7)	-	UNFCCC
14.	UNFCCC	CDM Validation and Verification Standard for PA	version 02	UNFCCC
15.	UNFCCC	Clean development mechanism project standard for PA	version 02	UNFCCC
16.	UNFCCC	Guidelines for Application of materiality in verifications version 2.0	-	Publicly Available
17.	UNFCCC	CDM-MR-FORM - Monitoring report form for CDM project activity, Version 08.0	-	UNFCCC
18.	KBS	Verification contract	Dated 17/02/2021	KBS
19.	UNFCCC Secretariat	CDM Executive Board announcement to relax mandatory site visits by designated operational entities (DOEs) for an extended period till 30 June, 2021 due to the continuing COVID-19 pandemic	CDM EB 108 th meeting report	UNFCCC Secretariat

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

Table 1. Remaining FAR from validation

No FARs raised from validation.

FAR ID	xx	Section no.	XX	Date: DD/MM/YYYY
Description of FAR				
Project participant response				Date: DD/MM/YYYY
Documentation provided by project participant				
DOE assessment				Date: DD/MM/YYYY

Table 2. CL from this verification

CL ID	01	Section no.	E.6.2	Date: 22/03/2021
Description of CL				
Following documents shall be furnished by the PP for further verification process:				
<ol style="list-style-type: none"> 1. PPA 2. Joint meter readings 3. Training records (if any) 4. Supportive for shutdown records 5. Commissioning certificate 				
Project participant response				Date: 22/03/2021
No joint meter reading, it's based on energy supplied details communicated by Electricity Board invoices being raised, the same has been shared along with other relevant documents.				
Documentation provided by project participant				
<ol style="list-style-type: none"> 1. PPA 2. Commissioning certificate 3. shutdown records 4. Export/Import Invoices 				
DOE assessment				Date: 22/03/2021
<ol style="list-style-type: none"> 1. The power purchase agreement dated 16/12/2016 has been provided by PP and was found to be acceptable. Hence, the finding is closed. 2. The justification provided by PP was found to be acceptable by the verification team. Hence, the finding is closed. 3. The shutdown records for November and December 2020 have been provided and was found to be consistent with the details provided in the MR and revised ER sheet. Hence, the finding is closed. 4. The commissioning certificate dated 12/12/2018 has been provided by PP and was found to be acceptable. Hence, the finding is closed. 				

CL ID	02	Section no.	E.3	Date: 22/03/2021
Description of CL				
Under section A.1 and B.1 of the webhosted MR, the value of installed capacity (i.e. 13.75 MW) is found to be inconsistent with the registered PDD (i.e. 12.24 MW). Kindly clarify.				
Project participant response				Date: 22/03/2021

The installed capacity of inverter is 13.75MW based on 5 number of inverters having individual capacity 2750kW as mentioned in registered PDD. The export capacity mentioned as 12.24MW was sourced from PPA. Installed capacity 12.24MW was supply expected from electricity buyer i.e. electricity board. Aggregated installed capacity was not mentioned in PDD for inverter, though the number was there is indicated in MR as 13.75MW _{AC} . There is no change in capacity than registered PDD. The capacity is corrected in revised PDD as installed capacity 13.75MW and export capacity as per PPA 12.24MW. The accuracy class of meter is also corrected as 0.2s from 0.5s in registered PDD, which will result in more accurate value, hence appropriate.	
Documentation provided by project participant	
PPA Commissioning Certificate PDD V04	
DOE assessment	Date: 22/03/2021
The justification provided by PP was found to be acceptable and a PRC validation report has been issued for the same. Hence, the finding is closed.	

CL ID	03	Section no.	E.6.2	Date: 22/03/2021
Description of CL				
In the ER sheet, it was observed by the verification team that there was significantly high electricity generation in December 2019 as compared to December 2020. PP shall clarify on the variation observed. Also, during the remote audit, PP mentioned that there were major breakdowns during Nov 2020 as well which shall be mentioned in the ER sheet.				
Project participant response				Date: 22/03/2021
Inverter 4 was not functional from 25/11/2020 to 31/12/2020 and Inverter 1 was not functional from 12/12/2020 to 31/12/2020 during current monitoring period due to technical issue. The details have been incorporated in revised MR. The above was reason for lower generation in Dec 2020.				
Documentation provided by project participant				
MR V02 Error report				
DOE assessment				Date: 22/03/2021
It has been confirmed from the shutdown records provided by PP that there were some technical issues related to inverter during November and December 2020. Hence, the lower generation during the month of December 2020 was observed. The justification was found to be acceptable by the verification team. Hence, the finding is closed.				

Table 3. CAR from this verification

CAR ID	01	Section no.	E.3	Date: 22/03/2021
Description of CAR				
Under section A.2 of the webhosted MR, PP has mentioned futuristic language which is not the correct representation for the monitoring period.				
Project participant response				Date: 22/03/2021
The same has been corrected in revised MR.				
Documentation provided by project participant				
MR V02				
DOE assessment				Date: 22/03/2021
The correction has been done in the revised MR. Hence, the finding is closed.				

CAR ID	02	Section no.	E.6.2	Date: 22/03/2021
Description of CAR				
1. Under section D.2 of the webhosted MR, the unit in values monitored for the EGPJ,y shall be mentioned. 2. Under section D.2 of the webhosted MR, for the monitoring parameter "EGPJ,y", the accuracy class of the main meter and check meter is mentioned as 0.2s, however, in other sections of the MR it has been mentioned as 0.5s.				
Project participant response				Date: 22/03/2021

1. The unit is incorporated in revised MR
2. There was a typo as per actual meter installed at site accuracy class is 0.2s is corrected in revised MR.
Documentation provided by project participant
MR V02
DOE assessment
Date: 22/03/2021
1. The unit has been mentioned in the revised MR. Hence, the finding is closed.
2. The accuracy class of the main meter and check meter has been revised to 0.2s throughout the revised MR. Hence, the finding is closed.

CAR ID	03	Section no.	E.6.2	Date: 22/03/2021
Description of CAR				
1. Under section C of the webhosted MR, PP has mentioned that "There are two tri-vector meters (one main meter and one check meter) of 0.5s accuracy class at substation". However, section D.2 mentions the accuracy class of 0.2s.				
2. Under section C of the webhosted MR, PP has mentioned futuristic language which is not the correct representation for the monitoring period.				
3. Under section C of the webhosted MR, PP shall provide line diagrams showing the monitoring points.				
Project participant response				Date: 22/03/2021
1. There was a typo as per actual meter installed at site accuracy class is 0.2s is corrected in revised MR.				
2. The same has been corrected				
3. The line diagram has been incorporated in revised MR.				
Documentation provided by project participant				
MR V02				
DOE assessment				Date: 22/03/2021
1. The accuracy class of the main meter and check meter has been revised to 0.2s throughout the revised MR. Hence, the finding is closed.				
2. The futuristic language has been removed in the revised MR. Hence, the finding is closed.				
3. The line diagram showing the monitoring points have been added in the revised MR and was found to be acceptable. Hence, the finding is closed.				

Table 4. FAR from this verification

No FAR raised from this verification

FAR ID	xx	Section No.		Date: DD/MM/YYYY
Description of FAR				
Project participant response				Date: DD/MM/YYYY
Documentation provided by project participant				
DOE assessment				Date: DD/MM/YYYY

Document information

<i>Version</i>	<i>Date</i>	<i>Description</i>
04.0	6 April 2021	Revision to: <ul style="list-style-type: none"> • Reflect the “Clarification: Regulatory requirements under temporary measures for post-2020 cases” (CDM-EB109-A01-CLAR).
03.0	31 May 2019	Revision to: <ul style="list-style-type: none"> • Ensure consistency with version 02.0 of the “CDM validation and verification standard for project activities” (CDM-EB93-A05-STAN); • Make structural and editorial improvements.
02.1	11 January 2018	Editorial revision to correct the numbering of appendices in the instructions.
02.0	31 October 2017	Revision to align with the requirements of the “CDM validation and verification standard for project activities” (version 01.0).
01.0	23 March 2015	Initial publication.
Decision Class: Regulatory Document Type: Form Business Function: Issuance Keywords: project activities, verifying and certifying		