



VERIFICATION REPORT

ULU WPP

BCR-TR-152-1-002

Conformity Assessment Body |



VERIFICATION REPORT PROJECT ID	
Project Title	ULU WPP
Project ID	BCR-TR-152-1-002
Project holder	Sekans Enerji Limited ŞTİ.
Project Type/Project activity	Please indicate the type of project and the project activity. Project Type: ☒ Energy ☐ Waste Project Activity: ☐ Solar Energy ☒ Wind Energy ☐ Biomass Energy ☐ Hydraulic Power
Grouped project	Please indicate if the project corresponds to a grouped project or not. ☐ Yes ☒ No
Version number and date of the Project Document to which this report applies	Version 05 09/01/2025

Applied methodology	ACM0002 Grid-connected electricity generation from renewable sources_ Version 22.0
Project location	Turkey, Bursa
Project starting date	(19/12/2020)
Quantification period of GHG emissions reductions/removals	(19/12/2020 to 18/12/2027)
Monitoring period	(19/12/2020 to 30/04/2024)
Total amount of GHG emission reductions/removals	Total amount of GHG emissions reductions/removals (during the quantification period): 434,131 tCO₂ Average annual amount of GHG emission reductions/removals: 128,932 tCO₂
Contribution to Sustainable Development Goals	☐ SDG 1 – No Poverty ☐ SDG 2 – Zero Hunger ☐ SDG 3 – Good Health and Well-being ☐ SDG 4 – Quality Education ☐ SDG 5 – Gender Equality ☐ SDG 6 – Clean Water and Sanitation ☒ SDG 7 – Affordable and Clean Energy ☒ SDG 8 – Decent Work and Economic Growth

	☐ SDG 9 – Industry, Innovation and Infrastructure ☐ SDG 10 – Reduced Inequalities ☐ SDG 11 – Sustainable Cities and communities ☐ SDG 12 – Responsible Consumption and Production ☒ SDG 13 – Climate Action ☐ SDG 14 – Life Below Water ☐ SDG 15 – Life on Land ☐ SDG 16 – Peace, Justice and Strong Institutions ☐ SDG 17 – Partnership for The Goals
Special category, related to co-benefits	Please indicate the special category to which the project applies. The project has these co-benefits; ☐ Biodiversity Conservation ☐ Community Benefits ☐ Gender Equity ☒ None
Document date	31/01/2025
Work carried out by	Ms. İrem TAŞKIRAN as a Team Leader

	Ms. Helin TÜZER as a V/V Trainee
Approved by	Mr. Rohit BADAYA Technical Reviewer  31/01/2025

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1 Executive summary

Re Carbon Gözetim Denetim ve Belgelendirme Ltd. Şti. was appointed by “Sekans Enerji Limited ŞTİ.” to perform the verification of the BCR project activity titled “ULU WPP” in “Turkey” through a contract, dated 21/05/2024.

In particular;

- the project's baseline was assessed against “ACM0002 Grid-connected electricity generation from renewable sources_ 22.0”
- the project’s additionality justification was assessed against “TOOL 01: Tool for the demonstration and assessment of additionality, version 07.0.0, TOOL 07: Tool to calculate the emission factor for an electricity system, version 07.0, Tool 10: Tool to determine the remaining lifetime of equipment, version 01.”
- the project’s compliance with the requirements of Article 12 of the Kyoto Protocol, the CDM Modalities and Procedures, as agreed in the Marrakech Accords under decision 3/CMP.1, the annexes to this decision, subsequent decisions and guidance made by VCC & CDM Executive Board and other relevant rules, including the Host Country’s legislation and sustainability criteria.
- CDM Validation and Verification Standard for project activities version 3.0
- CDM Project Standard for Project Activities version 3.0
- BCR Standard Version 3.3

Verification is a requirement for all BCR projects and is seen as necessary to provide assurance to stakeholders of the quality of the project and its intended generation of Verified Carbon Credits (VCCs).

The scope of the verification is the independent and objective review of the BCR Monitoring Report Template (MR). The purpose of the verification is its usage during the issuance process as part of the BCR project cycle. Therefore, Re Carbon Ltd. cannot be held liable by any party for decisions made or not made based on the verification opinion that go beyond that purpose.

Re Carbon Ltd. also confirms the following based on the results of document review for the monitoring period between 19/12/2020 – 30/04/2024:

Year	GHG emission reductions in the baseline scenario (tCO _{2e})	GHG emission reductions in the project scenario (tCO _{2e})	GHG emissions attributable to leakages (tCO _{2e})	Achieved Net GHG Reduction (tCO _{2e})
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19.12.2020-31.12.2020	526	0	0	526
01.01.2021-31.12.2021	19,550	0	0	19,550
01.01.2022-31.12.2022	116,898	0	0	116,898
01.01.2023-31.12.2023	208,453	0	0	208,453
01.01.2021-30.04.2024	88,704	0	0	88,704
Total	434,131	0	0	434,131

During the verification 30 Corrective Action Requests, 05 Clarification Requests were raised, all of which were closed out before the issuance of this verification report. 01 Forward Action Request was raised during the verification to be addressed during the initial verification of the proposed project activity.

In summary, it is Re Carbon Ltd.'s opinion that the project activity "ULU WPP" in "Turkey", as described in the BCR-MR, version 05 dated 09/01/2025, meets all relevant UNFCCC requirements for the CDM, BCR and all relevant host Party criteria and correctly applies the baseline and monitoring methodologies "ACM0002 Grid-connected electricity generation from renewable sources_22.0". Hence, Re Carbon Ltd. requests the issuance of the proposed project activity as a BCR project activity.

2 Objective, scope and verification criteria

Through a contract, dated 21/05/2024, Re Carbon Ltd. was appointed by “Sekans Enerji Limited ŞTİ.” to perform the 1st verification of the “ULU WPP”. The objective of this verification activity was to assess, with objective evidence:

- if the monitoring report dated “09/01/2025” conforms with the requirements of the monitoring plan of the registered Project Description (PD) and the approved methodology
- if the project activity conforms with the monitoring report and the registered PD, and
- if the data reported in the monitoring report are complete and transparent.

The scope of the verification is the independent and objective review of the monitored GHG reductions. The verification activity is based on the validated and registered PD version 07 dated, 18/12/2024.

The project activity and the monitoring report are assessed against the requirements of Article 12 of the Kyoto Protocol, CDM Modalities and Procedures as agreed upon in the Marrakech Accords under decision 3/CMP.1, the annexes to this decision, “ACM0002 Grid-connected electricity generation from renewable sources, version 22.0”, subsequent decisions and guidance made by COP/MOP & CDM Executive Board and other related rules, all according to the guidance given in the CDM Validation and Verification Standard for Project Activities version 3.0, CDM Project Standard for Project Activities version 3.0, and BCR Standard version 3.3.

The only purpose of the verification and certification is its usage during the issuance process as a part of the BCR project cycle. Therefore, Re Carbon Ltd. cannot be held liable by any party for decisions made or not made based on the verification and certification opinion, which will go beyond that purpose.

3 Verification planning

The verification was performed by a competent verification team consisting of “İrem TAŞKIRAN” as the Team Leader, “Helin TÜZER” as the Verifier Trainee, “Rohit BADAYA” as the “ITR”. The verification team and ITR were assigned to this verification activity on 21/05/2024, taking all the above factors into consideration and following the contract review procedure.

The “verification team” and “technical reviewer and approver” details are given in Sections 3.2.

3.1 Verification plan

The Verification TL developed a verification assessment plan that describes verification activities and schedules. The verification assessment plan is revised as necessary during the verification.

The verification assessment plan is prepared using “Assessment Planning Form” and address the following:

- the scope and objectives;
- identification of the verification team and their roles on the team;
- client/responsible party contact;
- schedule of verification activities;
- level of assurance;
- verification criteria;
- materiality;
- schedule for site visits.

The Verification TL communicated the verification assessment plan to the responsible party and ensured that relevant responsible party’s personnel are notified prior to the beginning of the site visit on 28/05/2024.

The Verification TL informs the client of the names and roles of the team members with sufficient notice for any objection to the appointment of a team member to be made.

As a result of planning and performance of the verification activities please find below the actual verification timeframe:

The verification timeframe is given in detail in Table 3-5 below:

Table 3-5: Verification Timeframe

Activity	Timeline		Total Days
	From	To	
Desk Review	28.05.2024	28.01.2025	246
Review of the MR version 01	24.06.2024	28.05.2024	-26
Site Visit	28.05.2024	28.05.2024	1
Issuance of the Verification Protocol version 01	24.06.2024	30.05.2024	-24
Review of PDs Initial Set of Responses	30.05.2024	24.06.2024	26
Issuance of the Verification Protocol version 02	24.06.2024	1.07.2024	8
Review of PDs Second Loop Responses	1.07.2024	10.07.2024	10
Issuance of the Verification Protocol version 03	10.07.2024	22.07.2024	13
Review of PDs Third Loop Responses	22.07.2024	15.08.2024	25
Issuance of the Verification Protocol version 04	15.08.2024	26.08.2024	12
Review of PDs Fourth Loop Responses	26.08.2024	4.09.2024	10
Closing of all the CARs and CLs	9.09.2024	9.09.2024	1
Issuance of the Verification Report version 01	9.09.2024	18.12.2024	101
ITR Process	16.12.2024	28.01.2025	44
Issuance of the Verification Report version 02	15.01.2025	28.01.2025	14
Submission for Final Approval	30.01.2025	31.01.2025	2
Submission to the PD	31.05.2025	31.05.2025	1

Information or clarifications provided as a response to a CAR, CL or FAR could also lead to a new request. This can also be seen transparently in the Verification Protocol provided in Annex 1 of this Verification Report.

3.2 Verification team

The appointment process of the verification team considers the technical area(s), sectoral scope(s), and relevant host country experience required amongst team members for the accurate and thorough assessment of the project design. The relevant BCR verification and previous ITR experiences are also assessed during the selection of the team members and the Independent Technical Reviewer (ITR), respectively. The verification team and ITR were assigned to this verification activity on 7/05/2024, taking all the above factors into consideration and as a result of the contract review process.

Name	Role	Host Country Experience	Scope Coverage	Technical Expertise	Financial Expertise	Involve
İrem TAŞKIRAN	Team Leader	☒	☒	☒	☐	A, DR, RA, R
Helin TÜZER	Trainee Verifier	☐	☐	☐	☐	A, DR, SV, R
Rohit BADAYA	ITR	☒	☒	☒	☒	ITR

* Explanations for the abbreviations used for involvement types are as follows:

A : Administrative

DR : Desk Review

SV : Site Visit

RA : Remote Assessment

R : Reporting

ITR : Independent Technical Review

How the team meets the compliance required for the verification and lists the documentation that supports the competencies of the verification team needed for the BCR Validation and Verification Manual is given in Annex 1.

3.3 Level of assurance and materiality

Re Carbon Ltd. hereby confirms that the reasonableness of assumptions of this verification report is reasonable, with respect to material errors, omissions and misrepresentations. To guarantee this reasonableness of assumptions all data that is used in the GHG emission reduction calculations have been reviewed without any sampling.

3.4 Sampling plan

No sampling approach is used for this verification process.

4 Verification procedures and means

4.1 Preliminary assessment

As part of this preliminary assessment, the verification team requested the project owner for sufficient information to determine the purpose and scope of the verification considering the following:

- if the GHG project corresponds to a type of project eligible for the Certification Program (conformity with applicable verification criteria, including the principles and requirements of BCR STANDARD in the scope of verification),
- if the GHG project applies a methodology eligible under the requirements of the Certification program (The GHG Project baseline is consistent with the methodology applied, as appropriate),
- if the monitoring plan complies with the methodology applied by the GHG project (The quantification of mitigation results against the validated baseline shall follow the provisions of the used methodology, as appropriate),
- if the determination of the baseline considers the considerations provided by the BIOCARBON REGISTRY Program and by existing sectoral and national regulations.

The scope of the verification is the independent and objective review of the BCR Monitoring Report Template (MR). The BCR-MR is reviewed against the relevant criteria (see section 2) and decisions by the BCR Organization, including the approved baseline and monitoring methodology. The verification was based on the guidance given in the CDM Validation and Verification Standard for project activities version 3.0, CDM Project Standard for project activities version 3.0, and BCR Standard version 3.3.

The verification team has employed a risk-based approach to assess the completeness and accuracy of the claims and conservativeness of the assumptions in the BCR-MR. The focus of the verification team is to identify significant risks for the project implementation and the generation of VCCs. The verification is not meant to provide any consulting towards the project participants. However, stated requests for clarifications and/or corrective actions may have provided input for improvement of the project design.

The only purpose of the verification is its usage during the issuance process as part of the BCR project cycle. Therefore, Re Carbon Ltd. cannot be held liable by any party for decisions made or not made based on the verification opinion that go beyond that purpose.

4.2 Document review

The report is based on the assessment of the BCR-MR undertaken through stakeholder consultations, application of standard auditing techniques including but not limited to desk review, follow up actions (e.g., on site visit, electronic (telephone or e-mail)

interviews) and also the review of the applicable approved methodological and relevant tools, guidance and BCR decisions. Additionally, the cross checks were performed for information provided in the BCR-MR using information from sources other than the verification sources, the verification team's sectoral or local expertise and, if necessary, independent background investigations

All the documents used for arriving verification conclusion are listed in Annex 3, and referenced accordingly in verification report.

4.3 Interviews

During the verification process, follow-up interviews were performed by the verification team to further analyze the correctness and accurateness of the information provided.

The list of individuals who were interviewed during verification site visit, executed on 28/05/2024 is given in Table below.

Reference Number	Means of Interview ²	Full Name	Title	Organization
I01	SV	Salih YILDIZ	Business Manager	Ulu RES
I02	SV	Ömer KAN	Personnel Chief	Ulu RES
I03	SV	Salih DALGIN	Command Operator	Ulu RES
I04	SV	Mehmet ULUTAŞ	Local People	Sorgun Village
I05	SV	Tamer ÖZTÜRK	Managing Director	Ulu RES

4.4 On-site visit

As a part of the verification activities a physical site visit was executed to the project activity's location, details of which can be seen in Table below:

Site visit details

² SV: Site visit; T: Telephone; E: E-mail; RA: Remote Assessment

Date	28 May 2024	
Location	Bursa, İnegöl	
Participant	Company Name	Role in the Organization / Role in the Site Visit
Salih YILDIZ	Ulu RES	Business Manager
Ömer KAN	Ulu RES	Personnel Chief
Salih DALGIN	Ulu RES	Command Operator
Mehmet ULUTAŞ	Sorgun Village	Local People
Tamer ÖZTÜRK	Ulu RES	Managing Director
Helin TÜZER	Re-carbon ltd.	Trainee Verifier
İrem Taşkiran (Remotely Connected)	Re-Carbon ltd	Team Leader
Points Verified		Source of Information
Implementation and operation of the proposed BCR project activity as per the registered PD		Document review, site visit and interviews
Review of information flows for generating, aggregating, and reporting the monitoring parameters		Document review, site visit and interviews
Interviews with relevant personnel to confirm that the operational and data collection procedures are implemented in accordance with the monitoring plan in the PD		Site visit and interviews
Cross-check between information provided in the monitoring report and data from other sources such as plant logbooks, inventories, purchase records or similar data sources		Document review, site visit and interviews
Check of the monitoring equipment including calibration performance and observations of monitoring practices		Document review, site visit

against the requirements of the PD and the selected methodology	
Review of calculations and assumptions made in determining the GHG data and emission reductions	Document review, site visit
Identification of quality control and quality assurance procedures in place to prevent or identify and correct any errors or omissions in the reported monitoring parameters	Document review, site visit and interviews

4.5 Clarification, corrective and forward actions request

The verification of this BCR project activity includes the following steps:

- Assessment of the conformity of the actual project activity and its operation with the registered PD, dated 18/12/2024 version “07”.
- A physical site visit was executed on 28/05/2024 in order to assess whether all physical features of the project activity proposed in the registered PD are in place and that the Project proponent(s) operated the project activity in line with the registered PD.
- Assessment of the compliance of the monitoring plan with the monitoring methodology “ACM0002 Grid-connected electricity generation from renewable sources, version 22.0”.
- Assessment of the compliance of monitoring with the monitoring plan
- Assessment of data and calculation of greenhouse gas emission reductions
- Issuance of the verification report
- Independent technical review
- Approval of the verification report and request of issuance

During the verification process, a Verification Protocol was used to submit the findings to the Project proponent(s).

In line with Re Carbon Ltd.’s internal terminology and BCR Standard version 3.3, the team reports the non-conformities in forms of Corrective Action Requests (CARs), Clarification Requests (CLs) and Forward Action Requests (FARs). When and for which type of non-conformities CARs, CLs and FARs are issued is explained below:

The verification team raises a CAR if one of the following occurs:

- Non-conformities with the monitoring plan or methodology are found in the monitoring and reporting, or if the evidence provided to prove conformity is insufficient.
- Mistakes have been made in applying assumptions, data or calculations of emission reductions that will impair the estimate of emission reductions.
- Issues identified in a FAR during verification to be verified during verification have not been resolved by the Project proponents.

The verification team raises a CL if information is insufficient, not transparent or not clear enough to determine whether the applicable CDM and/or BCR requirements have been met.

The verification team raises a FAR during verification for actions where the monitoring and reporting require attention and/or adjustment for the next verification period.

According to these principles a total of 30 CARs, 05 CLs and 01 FARs were issued, all of which are listed in the Verification Protocol.

The appointment process of the verification team considers the technical area(s), sectoral scope(s), and relevant host country experience, required amongst team members for the verification of the emission reductions, achieved by the project activity in the relevant monitoring period for this verification. The relevant BCR verification and previous ITR experiences are also assessed during the selection of the team members and the Independent Technical Reviewer (ITR), respectively. The verification team and ITR were assigned to this verification activity on 21/05/2024, taking all the above factors into consideration, and as a result of the contract review process.

4.5.1 Clarification requests (CLs)

According to these principles, a total of 05 CLs were raised all of which are listed in the Annex 2.

4.5.2 Corrective actions request (CARs)

According to these principles, a total of 30 CARs were raised all of which are listed in the Annex 2.

4.5.3 Forward action request (FARs)

According to these principles a total of 01 FARs were raised all of which are listed in the Annex 2.

5 Validation findings

The Validation Protocol is written by the validation team in line with the descriptions above. All CARs, CLs and FARs are listed in a transparent and clear manner.

During the validation period, a Validation Protocol was used to submit the findings to the project participants.

In line with Re Carbon Ltd. internal terminology and BCR Standard version 3.3, the team reports the non-conformities in the forms of Corrective Action Requests (CARs), Clarification Requests (CLs) and Forward Action Requests (FARs). When and for which type of non-conformities CARs, CLs and FARs are issued are explained below.

The Validation team raises a CAR if one of the following occurs:

- The project participants have made mistakes that will influence the ability of the project activity to achieve real, measurable additional emission reductions
- The CDM and/or BCR requirements have not been met
- There is a risk that emission reductions cannot be monitored or calculated.

The Validation team raises a CL if information is insufficient or not clear or not sufficiently transparent to determine whether the applicable CDM and/or BCR requirements have been met.

The Validation team raises a FAR during the validation to highlight issues related to project implementation that require a review during the first verification of the project activity.

According to these principles, a total of 15 CARs, 00 CLs and 01 FARs were raised; all of which are listed in the Validation Protocol.

5.1.1 Methodology deviations

N/A (This is not applicable for this project activity.)

5.1.2 Project document deviations

N/A (This is not applicable for this project activity.)

5.1.3 Other GHG program

The project was submitted to the Global Carbon Council on December 15, 2023 for registration. However, the decision was made to abandon this submission and pursue registration for BCR instead. The Global Carbon Council doesn't currently have a de-registration process, so the submission remains on record although inactive. Furthermore, project representative requested de-registration from GCC via an e-mail and the photographic evidence of this mail is provided to CAB and it is provided in Annex 5 of this report.

VVB has checked the I-REC Registry (<https://register.evident.global/device-register>), project is not registered to I-REC Registry, so there is no double counting in the project for the first monitoring period between 19/12/2020 to 30/04/2024. A declaration about double counting has been provided by project owner. Similarly, GS project database (<https://registry.goldstandard.org/projects?q=&page=1>), and VCS (<https://registry.verra.org/app/search/VCS/All%20Projects>) were checked for double counting and this project isn't available within GS and VCS projects' databases, either. Given that CDM projects are not applicable in Turkey and the project does not appear on domestic REC scheme, I-REC other registries. The project does not participate under any emission trading program and other GHG Programs including renewable energy certificates (RECs) and this is also confirmed. It could be confirmed that no RECs and other VER carbon credits are being issued for the project at the time of this process.

5.1.4 Grouped projects (if applicable)

N/A (This project is non grouped project.)

6 Verification findings

6.1 Project and monitoring plan implementation

6.1.1 Project activities implementation

The Verification team evaluates the documentation and information related to the GHG project design, and determines whether Ulu Yenilenebilir Enerji Üretim A.Ş as the project owner and Sekans Enerji Limited ŞTİ. As the project holder / representative / consultant, complies with all the provisions of the BCR STANDARD and the others that apply to it, examining, among other aspects, the following:

- (a) the project boundaries, including the risk of overlapping;
- (b) the goals and mitigation results;
- (c) the appropriate use of the adequate methodology;
- (d) the uncertainty and the conservative approach;
- (e) the baseline scenario;
- (f) the mitigation results of the project;
- (g) the compliance of the additionality criteria and the project additionality;
- (h) carbon ownership and rights;

- (i) the related process with the Free, Prior, and Informed Consent (FPIC), if applicable;
- (j) the evaluation of the sustainable development safeguards;
- (k) criteria and indicators related to co-benefits (if applicable);
- (l) the project's contribution to sustainable development objectives;
- (m) the stakeholder consultation and participation;
- (n) the compliance with national legislation;
- (o) the compliance of the project with the requirements for grouped projects under the BCR STANDARD;
- (p) the design of a monitoring plan that includes everything related to the quantification and follow-up of GHG emission reductions and removals, in accordance with the applied methodology.

Similarly, the verification team performs the verification process by the guidelines established for the ISO 14064-3.

The project's technical characteristics have not changed since its beginning on 19/12/2020, which also happens to be the start date of the project's first crediting period. As a result, the project has been run smoothly throughout the first monitoring period, which runs from 19/12/2020 to 30/04/2024, without any equipment overhauls or downtime. There were no noteworthy occurrences during the monitoring period that could have affected the methodology's applicability. 434,131 tCO₂ emission reductions were achieved by the project during this monitoring period. Based on the local and technical expertise of the team Re-carbon ltd checked and confirmed.

6.1.2 Monitoring plan implementation and monitoring report

The monitoring plan is created correctly based on the requirements of BCR standard v3.3, BCR Validation and Verification Manual Greenhouse Gas projects version 2.4. and the applied methodology. There are 4 monitoring parameters which are selected by the project owner. These monitoring parameters are:

- 1) EGPJ,y(Quantity of net electricity generation supplied by the project plant/unit to the grid in year y): This parameter has been monitored with the electricity meter readings on-site. There are 1 main meter and 1 back-up meter in total. The brands of all electricity meters are EMH. The accuracy classes of all meters are 0.2S. These features are confirmed via the calibration documents (i.e. first index protocols) of the electricity meters dated 28/10/2020. TEIAS is responsible for reading of the

data. The electricity data has been taken from monthly invoices (which are prepared by TEIAS) and the electricity generation values are published in EPIAS website (the main source of the electricity generation values). These values have been cross-checked with the internal meter reading records (i.e. OSF forms). The meters are bi-directional. Therefore, to calculate the net electricity generation which has been given to the National Grid, import electricity values have been subtracted from export electricity values. In case the monitoring period is in the range of part months, apportioning has been applied in case the daily electricity generation is not available. Main source of the electricity generation is EPIAS records and cross check source is OSF Forms. 684,213.98 MWh electricity has been generated during the 1st monitoring period.

- 2) ERY (Emission reductions by the project activity in year y): This parameter has been calculated by monitoring the electricity generation with the electricity meters. The monitoring of data is continuous, and the data has been recorded monthly. Emission reductions have been determined based on EPIAS records of net electricity generation and the grid emission factor of 0.6345 tCO₂/MWh, as published by the Ministry of Energy. An emission reduction of 434,131 tCO₂e has been achieved during the first monitoring period.
- 3) Number of Employments (Number of people permanently working for the operation of the project and New short-term jobs (< 1 year) created/lost): There is no legal requirement to determine the number of employees in power plants. This parameter has been monitored with the social security records of the employees for “Number of people permanently working for the operation of the project” indicator. For “New short-term jobs (< 1 year) created/lost” indicator, local stakeholders have been interviewed to learn whether there were local people working during the construction phase. 22 new employment has been created during the first monitoring period.
- 4) Quality of Employment (Number of trainings provided): Number of OHS and job-related training provided to the employees annually has been monitored. The training records of the employees dated 06/01/2023, 03/03/2023, 24/02/2023, 10/04/2023, 27/04/2023, 15/05/2023, and 26/05/2023 were provided to the VVB.

There are two main and two backup meters on the project site. The current electricity meter details are as follows:

	Main Meter				Back-up Meter			
	<i>Brand</i>	<i>Type</i>	<i>Class</i>	<i>Serial No.</i>	<i>Brand</i>	<i>Type</i>	<i>Class</i>	<i>Serial No.</i>
<i>TR-A</i>	<i>EMH</i>	<i>LZQJ-XC</i>	<i>0.2S</i>	<i>9276687</i>	<i>EMH</i>	<i>LZQJ-XC</i>	<i>0.2S</i>	<i>9276688</i>

The properties of the electricity meters have been confirmed by the photographic evidences of the meters, on-site visit inspections and their first index protocol documents (i.e. calibrations of the electricity meters) dated 28/10/2020.

The project verification team confirmed that the monitoring plan is described appropriately considering the relevant requirements (such as BCR Project Standard v3.3, ACM0002 v22.0 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.

6.1.2.1 Data and parameters

All parameters required by the methodology and BCR Standard are monitored. All monitored parameters are indicated in section 6.1.2 of the verification report. The ex-ante parameters as per the BCR PD (version 07 dated 18/12/2024) have shown below:

- EF_{grid,CM,y}: Combined Margin Emission Factor of the Turkish National Grid. It's been published by Turkish Ministry of Energy and Natural Sources for 2021 on 18/03/2024 and the CM is 0.6345.

- EF_{grid,OM,y}: Operating Margin Emission Factor of the Turkish National Grid. It's been published by Turkish Ministry of Energy and Natural Sources for 2021 on 18/03/2024 and OM is 0.7279
- EF_{grid,BM,y}: Build Margin Emission Factor of the Turkish National Grid. It's been published by Turkish Ministry of Energy and Natural Sources for 2021 on 18/03/2024 and BM is 0.3541

In accordance with ACM0002, Version 22.0, baseline emissions include CO₂ from electricity generation in power plants that are displaced due to the project activity. And baseline emissions correspond to emission reductions and are calculated as the net electricity generated by the project activity, multiplied with combined margin CO₂ emission factor for grid connected power generation in year y.

6.1.2.2 Sustainable development safeguards (SDSs)

The project owner has provided a comprehensive description of the social and environmental assessment. The analysis effectively addresses the foreseeable impacts on biodiversity and ecosystems within the project boundaries, particularly through the preparation of an Ornithology Report, which concludes that there are no negative impacts on bird and bat populations.

The analysis is underpinned by reliable and up-to-date references, including compliance with local regulations and best practices in waste management. The project adheres to the Waste Management Regulation for domestic and hazardous wastes, ensuring that all processes are documented and verifiable.

The assessment indicates that the project does not negatively impact the natural environment or local communities. It successfully mitigates potential issues such as land disputes by complying with expropriation laws and maintaining ongoing communication with affected citizens. Furthermore, the project creates employment opportunities and supports local economic development without displacing any residents. Project employees 22 person which includes 1 local person and does not lead to unsafe working conditions as verified through site-visit interviews.

The evaluation of assumptions is detailed, with relevant documentation provided to support claims. The project's adherence to labor laws protects employee rights. The reliability and pertinence of the references used in the environmental and social assessment were assessed through thorough documentation review and alignment with regulatory standards. Verification team checked the waste-collection area of the project activity and concluded that the wastes are collected and disposed in line with the regulations. Receipts of the disposed wastes are examined by the verification team.

The project utilizes the BCR's "Sustainable Development Safeguards (SDS) Tool, v1.0," which confirms compliance with socio-economic aspects. The assessment process

involved thorough documentation and stakeholder engagement, leading to the conclusion that the project meets all necessary safeguards.

The monitoring framework established ensures ongoing evaluation of the environmental and social effects of project activities. Verification was performed through cross-checking of documents and additional information reviewed, confirming adherence to established standards.

The comprehensive evaluation indicates that the project positively contributes to sustainable development while mitigating negative environmental and socio-economic impacts. The findings demonstrate a commitment to compliance with social safeguards, effective waste management, and proactive community engagement.

The project verification team examined the monitoring plan and the monitoring parameters to confirm whether the project activity contributes to these Sustainable Development Goals.

6.1.2.3 Procedures for the management of GHG reductions or removals and related quality control for monitoring activities

Project emissions of the project activity are estimated as per the ACM0002 methodologies and applicable tools as per these methodologies as provided to estimate project emission reductions correctly, the project owner has a robust data management system where it archives applicable parameters that are used in project emission calculations.

6.1.2.4 Description of the methods defined for the periodic calculation of GHG reductions or removals and leakage

Project emissions of the project activity are estimated as per the ACM0002 methodologies and applicable tools as per these methodologies. To estimate project emission reductions correctly, project owner has a robust data management system where it archives applicable parameters which are used in project emission calculations. Please see Section 16.1 to see the parameters required for project emission calculations, which are monitoring parameters at the same time. Monitoring parameters are already monitored in a conservative and provable way as per the ACM0002.

6.1.2.5 Assignment of roles and responsibilities for monitoring and reporting the variables relevant to the calculation of reductions or removals

The accountant's office is the natural identity that already archives some of the monitoring parameters as part of its business. Wind turbine meters installed within the wind turbine engine units will produce auxiliary data that will be used for cross-checking the electricity

generation by the project activity. Power meters at the grid substation are not monitored by the project owner. These meters are controlled by the EPS Turkey, which is the government company buying the electricity from the project owner. All calibration and control of these power meters at the grid substation are under the control of the EPS Turkey.

6.1.2.6 Procedures related with the assessment of the project contribution with the Sustainable Development Goals (SDGs)

Regarding the United Nations Sustainable Development Goals (SDGs), the ULU WPP project achieves the following SDGs:

SDG 7 Affordable and Clean Energy / SDG 7.2 By 2030, increase substantially the share of renewable energy in the global energy mix / SDG 7.2.1 Renewable energy share in the total final energy consumption:

VVB checked and confirmed that project activity generates renewable energy, 684,213.98 MWh in total, by capturing Wind power plant, plant dominated Turkey EPS grid system. Through this way, project contributes to the SDG 7.2. target, and the relevant indicator is SDG 7.2.1.

SDG Goal 8 Decent Work and Economic Growth /SDG 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 / 8.5.2 Unemployment rate, by sex, age and persons with disabilities

CAB (VVB) checked and confirmed that the project created job opportunities during both the construction and operation phases. During operation, the project employs 22 people and 1 of them are from local villages.

SDG Goal 13 Climate Action/ SDG 13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning / SDG 13.3.2 : Number of countries that have communicated the strengthening of institutional, systemic and individual capacity-building to implement adaptation, mitigation and technology transfer, and development actions:

VVB checked and confirmed that project will naturally play an important role in global climate change mitigation activities through preventing emissions of methane that would otherwise be released to the atmosphere in the baseline conditions. The project achieves 434,131 tCO₂ emission reduction during the first monitoring period. In this way, it contributes to SDG 13 goals of the UN.

- 6.1.2.7 Procedures associated with the monitoring of co-benefits of the special category, as applicable

N/A

6.2 Quantification of GHG emission reductions and removals

6.2.1 Methodology deviations (if applicable)

N/A

6.2.2 Baseline or reference scenario

ACM0002: Grid-connected electricity generation from renewable sources, version 22.0 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. Also, Turkish electricity generation is mainly composed of thermal power plants. Based on the evidence documents provided by the project owner, it can be confirmed that in the absence of the proposed project activity, the same amount of electricity is required to be supplied via fossil-fuel based power plants.

The project verification team confirmed that the baseline scenario is identified correctly by the project owner based on the applied methodology.

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

where:

BE_y Baseline emissions in year y (tCO₂)

$EG_{PJ,grid,y}$ Quantity of net electricity supplied to the grid as a result of the implementation of the CDM project activity in year y (MWh)

$EF_{grid,CM,y}$ Combined margin CO₂ emission factor for grid connected power generation in year y calculated by using the latest version of the “Tool to calculate the emission factor for an electricity system” (tCO₂/MWh)

$$BE_y = 684,213.98 \text{ MWh} * 0.6345 \text{ tCO}_2/\text{MWh} = 434,131 \text{ tCO}_2$$

6.2.3 Additionality

Additionality has been checked during validation stage, in this verification there is no change in the additionality of the project activity.

6.2.4 Conservative approach and uncertainty management

The net electricity will be measured continuously by one main electricity meter at the grid interface and will be recorded monthly. There is also one back-up electricity meter. The meters used are in line with the regulatory requirements for electricity meters. Both the backup and the main meter have been checked during the on-site visit by the verifier team. Moreover, calibration document (i.e. first index protocol) have been checked and cross-checked with the labels of meters inspected on physical site-visit. The technical features of the electricity meters were confirmed by the verification team via these documents.

The electricity meters have been controlled and maintained by the grid owner. Meter readings issued by EPIAŞ, and screenshot provided to the verification team has been used as the source of net generated electricity value and records taken by meters available at project site has been used as the cross-check source.

The emission reduction calculations were verified by the VVB via a detailed review of the baseline calculation Excel Sheets.

All data will be kept for at least two years after the crediting period for QA/QC purposes. The calibration and maintenance of the meters will be carried out in line with the Bylaw on Metering and Metering Devices. Accordingly, the meters are calibrated and sealed by TEIAS before the commissioning of the power plant. The meters will be calibrated by TEIAS when there is an inconsistency between two devices and the initial calibration of the meters was on 23/08/2022.

Meters are in class of 0.2s, which means error interval for measuring is in +-0.5% range which is well acceptable according to regulations. Periodic calibration of the meters will be done every 10 years, again as per regulation.

According to the PD, the estimated annual emission reduction is 266,490 tCO₂e and corresponding total estimated amount for the monitoring period is 897,305 tCO₂e. The actual values achieved for the current monitoring period is 434,131 tCO₂e. The actual amount of emission reduction for the current monitoring period is 51.62% lower than estimated emission reduction amount. Considering the yearly fluctuations in wind, high uncertainty for wind speed estimation and possible increase and decrease in the electricity generation during the long-life time of the project, the average decrease throughout the monitoring period as 51.62% is deemed acceptable.

According to the PD, the estimated annual electricity generation is 420,000 MWh and corresponding total estimated amount for the monitoring period is 1,414,191.78 MWh. The actual values achieved for the current monitoring period is 684,213.98 MWh. The actual amount of electricity generation for the current monitoring period is 51.62% lower than estimated electricity generation amount.

The difference in the values does not lead to a substantial increment of the ER in this period in relation to the estimates in the PD. The technical specifications of the wind turbines are confirmed by looking at the provisional acceptance protocols of turbines and generation license of the project activity.

Through document review and interview during physical audit, Re Carbon Ltd. Confirms that the description provided of the project is accurate, complete, and provides an understanding of the nature of the project.

6.2.5 Leakage and non- permanence

According to ACM0002 v22.0, and BCR permanence and risk management tool version 1.0 there is no risk of leakage and/or non-permanence in wind power plants therefore this step is not applicable.

6.2.6 Mitigation results

Quantification of emission reductions of the project activity is calculated as per the ACM-002.

CAB (VVB) confirmed that calculations are in line with methodologies

	<i>Estimated GHG emission reductions or removals (tCO₂e)</i>	<i>Net GHG emission reductions or removals (tCO₂e)</i>
<i>Emission reductions / removals (tCO₂)</i>	897,305	434,131

Quantification of emission reductions of the project activity is calculated as per the "ACM0002 Grid-connected electricity generation from renewable sources, version 22.0". For waste handling and disposal component of the project activity, "ACM0002 Grid-connected electricity generation from renewable sources, version 22.0" is used. Project also claims carbon emission reductions due to the replacement of the electricity from the "Turkey" EPS grid system with renewable electricity produced by the project activity. For renewable component, "ACM0002 Grid-connected electricity generation from renewable sources, version 22.0" is used

CAB (VVB) confirmed that calculations are in the line with methodologies

6.3 Sustainable development safeguards (SDSs)

According to the provided documents, the project owner has presented an explanation of the results of the social and environmental assessment. The foreseeable impacts on biodiversity, ecosystems, and socio-economic aspects within the project boundaries. A key component of the analysis is the preparation of an Ornithology Report, which concludes that there are no significant negative impacts on bird and bat populations. This report, along with other environmental assessments, is supported by reliable and up-to-date references, adhering to local regulations and industry best practices. Importantly, the project complies with the Waste Management Regulation for domestic and hazardous waste, ensuring that waste collection and disposal processes are properly documented and verifiable.

The assessment confirms that the project does not negatively affect the natural environment or local communities. Potential socio-economic issues, such as land disputes, were successfully mitigated by complying with expropriation laws and maintaining consistent communication with affected citizens. Additionally, the project provides employment opportunities for 22 person which includes 1 local individual and contributes to local economic development by providing sustainable energy resources. Notably, there was no displacement of residents, and working conditions were verified as safe during site visits and interviews with employees, further demonstrating the project's compliance with labor laws and safety regulations. No land acquisition disputes or involuntary resettlements have occurred, and there were no damages to cultural heritage or indigenous populations.

A thorough evaluation of the assumptions underlying the assessment was conducted, supported by detailed documentation. The project's adherence to labor laws, protecting employee rights and ensuring compliance with occupational health and safety standards, was verified. The reliability and relevance of the references used in the environmental and social assessment is verified through a comprehensive review of documentation and their alignment with regulatory requirements. During verification, the team inspected the waste collection area and confirmed that all waste management practices comply with the relevant regulations. Disposal receipts and other supporting documents were reviewed to ensure proper adherence.

The project applies the BCR's "Sustainable Development Safeguards (SDS) Tool, v1.0," verifying its compliance with socio-economic safeguards. The assessment process involved extensive documentation review, stakeholder engagement, and cross-referencing of project activities with the safeguard tool. This process confirmed that the project meets all required socio-economic standards and has been effectively implemented.

Ongoing monitoring of environmental and social effects is ensured through a well-established framework. The verification process included cross-checking documents and reviewing additional information to confirm the project's adherence to established environmental and social standards. Local stakeholders were also informed about the environmental and social impacts on SDG elements of the project during meetings. Additionally, a grievance mechanism is in place, with a designated site area where local people can submit complaints.

Overall, the assessment concludes that the project contributes positively to sustainable development while addressing and mitigating potential environmental and socio-economic impacts. The project demonstrates compliance with social safeguards, effective waste management, proactive community engagement, and a strong commitment to transparency and stakeholder involvement.

6.4 Project contribution whit the Sustainable Development Goals (SDGs)

Regarding the United Nations Sustainable Development Goals (SDGs), the ULU WPP project achieves the following SDGs:

SDG 7 Affordable and Clean Energy / SDG 7.2 By 2030, increase substantially the share of renewable energy in the global energy mix / SDG 7.2.1 Renewable energy share in the total final energy consumption:

CAB (VVB) checked and confirmed that project activity generates renewable energy, about 684,213.98 MWh total, by capturing Wind power plant, plant dominated Turkey EPS grid system. Through this way, project contributes to the SDG 7.2. target, and the relevant indicator is SDG 7.2.1.

SDG Goal 8 Decent Work and Economic Growth /SDG 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 / 8.5.2 Unemployment rate, by sex, age and persons with disabilities.

CAB (VVB) checked and confirmed that the project created job opportunities during both the construction and operation phases. During operation, the project employs 22 people and 1 of them are from local villages.

SDG Goal 13 Climate Action/ SDG 13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning / SDG 13.3.2 : Number of countries that have communicated the strengthening of institutional, systemic and individual capacity-building to implement adaptation, mitigation and technology transfer, and development actions:

CAB (VVB) checked and confirmed that project will naturally play an important role in global climate change mitigation activities through preventing emissions of methane that would otherwise be released to the atmosphere in the baseline conditions. The project achieves 434,131 tCO₂ emission reduction. In this way, it contributes to SDG 13 goals of the UN.

In the monitoring period between 19/12/2020 – 30/04/2024, the project generated

684,213.98 MWh of electricity, generated 22 employment and avoided 434,131 tCO₂e of emissions.

6.5 Co-benefits (if applicable)

The project has generated permanent job opportunities, currently providing 11 positions. Social security records has been reviewed to verify this indicator during the project's verification process. Additionally, temporary jobs were created for construction activities.

During the site visit, local stakeholders confirmed that local workers were employed during the construction phase. The project area predominantly employs local residents, as noted by the deputy mukhtar. Social security records, including employment records, will be monitored to track this indicator. Project generated 22 employment.

6.6 Double counting avoidance

The project was submitted to the Global Carbon Council on December 15, 2023 for registration. However, the decision was made to abandon this submission and pursue

registration for BCR instead. The Global Carbon Council doesn't currently have a de-registration process, so the submission remains on record although inactive. Furthermore, project representative requested de-registration from GCC via an e-mail and the photographic evidence of this mail is provided to CAB and it is provided in Annex 5 of this report. Furthermore, CAB assessed all the calculations and provided document and Re-Carbon Ltd. Confirms that with the monitoring plan applied by the ULU WPP, no double counting risk is available.

BCR Avoiding Double Counting tool has been used by the verification team to assess the double counting issue in the monitoring period. In order to comply with the tool, PP agrees on the following;

- PP will not count a ton of CO₂ more than twice to demonstrate compliance with the same GHG mitigation goal,
- PP will not count a ton of CO₂ to demonstrate compliance with more than one GHG mitigation goal,
- PP will not claim verification, certification or accreditation assigning more than one serial to a single mitigation result.

Accordingly, avoidance of double counting is a requirement that prohibits the accounting, issuance and retirement of GHG mitigation results that meet any of the conditions described above.

6.7 Compliance with Laws, Statutes and Other Regulatory Frameworks

ULU WPP is a licensed project activity (i.e. It has a generation license). The other host country laws that the project activity complies with are:

- Environmental Law
- Electricity Market Law
- Law on Utilization of Renewable Energy Resources for the Purpose of Generating Electrical Energy
- Energy Efficiency Law

If these laws are not complied with, operation permits cannot be obtained in Türkiye for wind power plants.

Re-Carbon Ltd. confirms that project activity complies with all local laws, statutes and other regulatory frameworks.

6.8 Carbon ownership and rights

The holder of project activity is “Ulu Yenilenebilir Enerji Üretim A.Ş.”. Carbon consultant company of the project activity is “Sekans Enerji Limited ŞTİ.”. Carbon ownership of the project activity is belonged to the project owner, which is the “Ulu Yenilenebilir Enerji Üretim A.Ş. with”. “Ulu Yenilenebilir Enerji Üretim A.Ş.” has transferred its carbon credit related rights to the “Sekans Enerji Limited ŞTİ” by the agreement dated as 21/05/2024.

6.9 Risk management

A general external stakeholder and community grievance mechanism is developed as part of the risk mechanism which includes provisions for collecting and responding to stakeholder grievances.

The Project Company and the EPC contractor employ environmental and health and safety (EHS) staff to oversee the implementation of environmental and social management and stakeholder engagement during construction and operation.

The other risks may include operational and technical risks. With routine maintenance activities (e.g. monitoring of operation of the project activity through SCADA system, visual inspections and so on), these risks can be minimized.

To identify risks, BCR Permanence and Risk Management tool version 1.1 has been used in the PD and by the verification team. The steps taken to make sure the project meets the criteria of the tool has been summarized below:

In terms of the Dimension:	Identified Risks	Mitigation
Environmental	1) Ecosystem Protection 2) Wastewater Generation 3) Solid Waste Generation 4) Hazardous waste generation 5) Noise Pollution	1) Ornithology report has been prepared by the PP and provided to CAB as an evidence document to show that project does not present a risk. Re-carbon Ltd confirmed that project does not affect negatively the endangered species, migration route, bird, bats, carcasses and nests through ornithology report presented and site-visit observations.

		2) Wastewater generated at site has been disposed in line with the regulations. Re Carbon confirmed that no mitigation measure is required for this indicator. 3) Domestic solid wastes has been collected and handled according to the Solid Waste Control Regulation. Re Carbon confirmed that no mitigation measure is required for this indicator. 4) Waste oil from equipment has been collected and disposed properly and in line with the local regulations. Re Carbon confirmed that no mitigation measure is required for this indicator. 5) Level of noise resulted from the project has been assessed in the Environmental and Social Impact Assessment of the project. Assessment indicates that the level of noise will be below the limits on the operation phase. Re Carbon confirmed that no mitigation measure is required for this indicator.
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Financial	1) Potential Power Price Changes	1) In Turkey, renewable energy power plants benefit from a fixed feed-in tariff for the initial decade of operation. This policy safeguards these plants from financial setbacks that could arise if electricity prices drop. Re Carbon confirmed that no mitigation measure is required for this indicator.
Social	1) Occupational Accidents 2) Negative impacts on locals	1) In the host country (Türkiye), every power plant has to give OHS training to at least one of the 10 employees. This training has been provided to the employees annually. Re Carbon confirmed that no mitigation measure is required for this indicator. 2) On site visit interviews, local people were interviewed and they has been asked whether the project activity presented any harm during the construction and operation phase. It was learned from the local people and local employees that no harm was made to them by the project activity and project holder. They stated that they are content

		with the project activity and the project holder. Re Carbon confirmed that no mitigation measure is required for this indicator.
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Re-carbon Ltd. confirms that the BCR Permanence and Risk Management tool version 1.0 has been used correctly in the MR. Furthermore, Re-carbon confirms the risk control and assessment procedure through site-visit inspections, interviews and documentation.

6.10 Stakeholder engagement and consultation

Local stakeholders were invited to provide feedback on the “ULU WPP” project during a stakeholder consultation meeting dated 24/05/2024. Participants were invited to the conference 1 days in advance by public notice invites posted in easily accessible and frequent areas. One of the announcements was put on the municipality building's official public notice board. The other one was displayed on the village bulletin board where everyone passes. Meeting was also announced by the local radio.

Moreover, during the on-site visit dated 28/05/2024, the mukhtar of İnegöl village confirmed that all the questions which were asked on the stakeholder consultation meeting were answered adequately. Moreover, the local stakeholders were informed about the project activity. There was no complaint received during on site visit. Moreover, a declaration from mukhtar about “no complaints received” has provided to VVB.

6.10.1 Public Consultation

There had not been any complaint raised by the interviewed local stakeholders during the on-site visit as detailed in Sections 4.3 and 4.4 of the report. The local stakeholders as stated in the Table above were interviewed about the following issues and there had not been any complaint by the interviewed local stakeholders during the on-site visit:

- Any harms to animals and agricultural lands
- Sufficiency of local employment (The interviewed local stakeholders were pleased about the provided local employment opportunities by the PP)
- Waste and leachate management practices implemented by PP

It was also concluded that the grievance mechanism is in place and this was also confirmed by the interviewed local stakeholders during the on-site visit.

Include an overall conclusion regarding public consultation.

6.11 REDD+ safeguards (if applicable)

N/A

6.12 Climate change adaptation

The project has no emissions while generated electrical energy according to the methodology. Re-carbon Ltd. confirms that project mitigates the effect of climate change.

7 Internal quality control

As a final step of verification, the final documentation including the verification report and annexes must undergo an internal quality control by Re Carbon Ltd. This quality control is also referred to as the “Independent Technical Review” process.

The Independent Technical Review is performed by another Team Leader of RE-Carbon Ltd. who was not involved in the verification activities of this specific project activity. When the appointed Team Leader finalizes the Verification Report, the report is sent to the (for this project specifically appointed) Independent Technical Reviewer who reviews not only the verification report itself, but also all supporting documents such as the emission factor calculations, additionality justifications, relevant excel sheets etc.

Further CLs and CARs may be raised by the Independent Technical Reviewer during this review, in order to cover all the points that may need further clarification.

After all CLs and CARs are closed, the verification report is again reviewed and finally approved by the Team Leader, ITR and the Certification Manager, and the request for issuance is submitted to the Project Developer along with the relevant documents.

8 Verification opinion

Re Carbon Ltd. performed the verification of the “ULU WPP” in “Turkey” between 19/12/2020 and 30/04/2024. The GHG Statement is the responsibility of the “Project Proponent”. The verification was performed based on Verification criteria for projects set out in BCR Standard Version 3.3, UNFCCC criteria for the CDM and Host Party criteria, as well as per criteria given to provide for consistent project operations, monitoring and reporting.

The verification was performed by a verification team consisting of “Ms. İrem TAŞKIRAN as the team leader, Ms. Helin TÜZER as the Verifier Trainee and Mr. Rohit BADAYA as the ITR.” and the project activity was checked against the applicable rules and regulations of CDM including CDM Validation and Verification Standard for project activities version 3.0, CDM Project Standard for project activities version 3.0 and BCR Standard Version 3.3.

Re Carbon Ltd. hereby confirms that the proposed project activity “ULU WPP” in Turkey, applied all relevant EB-guidance as the selected baseline and monitoring methodologies and the associated methodological tools have been applied correctly. Verification of the GHG statement was conducted in accordance with ISO 14064-3; The data and information supporting the GHG statement assertion were projected in nature. The total emission reductions from the project is 434,131 tCO_{2e} during the first monitoring period. The emission reduction forecast was checked It is deemed likely that the stated amount is achieved, given that the underlying assumptions do not change.

As a result, the verification team assigned by the Re Carbon Ltd. concludes that the proposed Project Activity “ULU WPP” in Turkey, as described in the BCR-PD (version 07 and 18/12/2024)

- meets all relevant Host Country criteria;
- meets all relevant requirements of the BCR project activities [including BCR Standard version 3.3, Article 12 of the Kyoto Protocol, the Modalities and Procedures for CDM (Marrakesh Accords) and the subsequent decisions and guidance by the COP/MOP and the CDM Executive Board];
- applies correctly the baseline and monitoring methodology “Grid-connected electricity generation from renewable sources, version 22.0”;
- its additionality is sufficiently justified in the PD;
- is likely to achieve estimated emission reductions;

The verified GHG emission reductions over the monitoring period of the proposed project:

Year	GHG emission reductions in the baseline scenario (tCO _{2e})	GHG emission reductions in the project scenario (tCO _{2e})	GHG emissions attributable to leakages (tCO _{2e})	Achieved Net GHG Reduction (tCO _{2e})
19.12.2020-31.12.2020	526	0	0	526
01.01.2021-31.12.2021	19,550	0	0	19,550
01.01.2022-31.12.2022	116,898	0	0	116,898
01.01.2023-31.12.2023	208,453	0	0	208,453
01.01.2021-30.04.2024	88,704	0	0	88,704

<i>Total</i>	<i>434,131</i>	<i>0</i>	<i>0</i>	<i>434,131</i>
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Therefore, Re Carbon Ltd. requests the issuance of the proposed project activity as a BCR project activity.

9 Verification statement

Verification statement upon achievement of the verification process, which complies with the following:

Carbon ownership of the project activity is belonged to the project owner, which is the “Ulu Yenilenebilir Enerji Üretim A.Ş.”. “Ulu Yenilenebilir Enerji Üretim A.Ş.” has transferred its carbon credit related rights to the “Sekans Enerji Limited ŞTİ.” by the agreement dated as 21/05/2024.

Re Carbon Ltd. hereby confirms that the reasonableness of assumptions of this verification report is reasonable, with respect to material errors, omissions and misrepresentations. To guarantee this reasonableness of assumptions all data that is used in the GHG emission reduction calculations have been reviewed without any sampling.

Re Carbon Gözetim Denetim ve Belgelendirme Ltd. Şti. was appointed by “Sekans Enerji Limited ŞTİ.” to perform the verification of the BCR project activity titled “ULU WPP” in “Turkey” through a contract, dated 21/05/2024. The objective of this verification activity is to have an independent third party for the assessment of the project design, and to ensure a thorough assessment of the proposed project activity against the applicable BCR and CDM requirements. The scope of the verification is the independent and objective review of the BCR Project Document Template (PD). The purpose of the verification is its usage during the issuance process as part of the BCR project cycle. Therefore, Re Carbon Ltd. cannot be held liable by any party for decisions made or not made based on the verification opinion that go beyond that purpose.

Re Carbon Ltd. hereby confirms that the proposed project activity “ULU WPP” in “Turkey”, applied all relevant EB-guidance as the selected baseline and monitoring methodologies and the associated methodological tools have been applied correctly. Verification of the GHG statement was conducted in accordance with ISO 14064-3; project activity reduced 434,131 tCO₂e amount of emission during the monitoring period of 19/12/2020 – 30/04/2024.

Verification Team’s conclusion on the project’s contribution to sustainable development objectives are:

- SDG 7
- SDG 8
- SDG 13

Re-carbon ltd. as a CAB confirm information which are given above.



İrem TAŞKIRAN



Rohit BADAYA



Ms. Esin TUNALI

BCR Verification
Team Leader

ITR and Decision Maker

CMD Review

31/01/2025

10 Annexes

Annex 1. Competence of team members and technical reviewers

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 14 years of work experience in the area of Climate Change (CDM, GS, VCS, GCC) and has worked for various DOEs/VVBs in the capacity of Team Leader, Validator/Verifier, Technical Expert, ITR, Manager (Technical & Certification) and Quality Manager. Within the context of CDM/GS/VCS/GCC, 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/ GCC projects, located in countries in Asia, Africa, Middle East, Asia Pacific as well as in Türkiye. With re-carbon, Rohit is a free-lance Team Leader, ITR and an expert in "Project-Level Group 1 - GHG Project Types: Renewable Energy Production & Energy Efficiency Improvements" // "Project-Level Group 5 - GHG Project Types: Methane collection & destruction as well as Livestock and other anaerobic digester operations" // "Project-Level Group 6 - GHG Project Types: Capture & destruction of Landfill gas & Capture & use of Landfill gas & Avoidance of methane production in wastewater treatment". 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. İrem Taşkiran holds a B. Sc. in "Energy Systems Engineering" from Ankara Yıldırım Beyazıt University. With re-carbon, İrem is an internal Team Leader and a Technical Expert for "Project-Level Group 1 - GHG Project Type: Renewable Energy Production". Furthermore, İrem is a Regional Expert for Türkiye. Currently she undergoes a training program for "Project-Level Group 1 - GHG Project Type: Energy Efficiency Improvements".

Ms. Helin Tüzer holds a B.Sc. degree in "Agriculture" from Ankara University. With re-carbon, Helin is an internal Validator/Verifier Trainee in "Project-Level Group 1 - GHG Project Type: Renewable Energy Production".

CERTIFICATE OF APPOINTMENT



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- Bring specific expertise to assessments

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[Signature]
Christian Johannes
(General Manager)

This Appointment Certificate is
granted on the date of **27.03.2024** 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:

PROJECT LEVEL GROUP	GHG PROJECT TYPE EXPERTISE	EQUIVALENT CORE TECHNICAL AREA(S) EXPERTISE (reference only)	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT
1	Renewable Energy Production	2.2	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021					25.10.2021
1	Energy Efficiency Improvements	3.2	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021					25.10.2021
5	Methane Collection & destruction	23.2	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021					25.10.2021
5	Livestock & other anaerobic digester operations	23.2	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021					25.10.2021
5	Agricultural methane emission reduction	16.1															
5	Agricultural carbon emission reduction	25.1															
6	Capture & destruction of landfill gas	23.1	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021					25.10.2021
6	Capture & use of landfill gas	23.1	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021					25.10.2021
6	Avoidance of methane production in wastewater treatment	23.1	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021					25.10.2021
SDS Criteria:			25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021	25.10.2021					25.10.2021



PROJECT LEVEL GROUP	GHG PROJECT TYPE EXPERTISE	EQUIVALENT CORE TECHNICAL AREA(S) EXPERTISE (reference only)	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT
1	Renewable Energy Production	2.2	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	07.07.2022	07.07.2022	07.07.2022	07.07.2022	07.07.2022
1	Energy Efficiency Improvements	3.1	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	07.07.2022	07.07.2022	07.07.2022	07.07.2022	07.07.2022
5	Methane Collection & destruction	23.2	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	07.07.2022	07.07.2022	07.07.2022	07.07.2022	07.07.2022
5	Livestock & other anaerobic digester operations	23.2	02.02.2023	02.02.2023	07.07.2022	07.07.2022	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	07.07.2022	07.07.2022	07.07.2022	07.07.2022	07.07.2022
5	Agricultural methane emission reduction	16.1															
5	Agricultural carbon emission reduction	25.2															
6	Capture & destruction of landfill gas	23.1	02.02.2023	02.02.2023	07.07.2022	07.07.2022	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	07.07.2022	07.07.2022	07.07.2022	07.07.2022	07.07.2022
6	Capture & use of landfill gas	23.1	02.02.2023	02.02.2023	07.07.2022	07.07.2022	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	07.07.2022	07.07.2022	07.07.2022	07.07.2022	07.07.2022
6	Avoidance of methane production in wastewater treatment	23.1	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	07.07.2022	07.07.2022	07.07.2022	07.07.2022	07.07.2022
SDS Criteria:			02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	02.02.2023	07.07.2022	07.07.2022	07.07.2022	07.07.2022	07.07.2022

COUNTRY EXPERTISE:

Egypt, India, Indonesia, Iran, Kenya, Malawi, Senegal, Thailand, Türkiye, Uganda for all above listed GHGRSs

F-C-044 / 27.03.2024 - 02

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[Signature]
Christian Johannes
(General Manager)

This Appointment Certificate is
granted on the date of **27.03.2024** by

Christian Johannes
(General Manager)

Gold Standard
Climate Security & Sustainable Development

**Verified Carbon
Standard**
A VERMA STANDARD

CERCARBONO
Certified Carbon Standard

PROJECT LEVEL GROUP	GHG PROJECT TYPE EXPERTISE	EQUIVALENT GHG EMISSIONS AREA EXPERTISE	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT
1	Renewable Energy Production	2.2	23.10.2023	23.10.2023	11.12.2023		09.11.2022	23.10.2023	23.10.2023	11.12.2023		09.11.2022					09.11.2022
1	Energy Efficiency Improvements	2.1	Trainee	Trainee	Trainee		Trainee	Trainee	Trainee	Trainee		Trainee					
5	Methane Collection & destruction	23.2															
5	Livestock & other anaerobic digester operations	23.2															
5	Agricultural methane emission reduction	25.1															
5	Agricultural carbon emission reduction	25.1															
6	Capture & destruction of landfill gas	23.1															
6	Capture & use of landfill gas	23.1															
6	Avoidance of methane production in wastewater treatment	22.1															
SDS Criteria:			23.10.2023	23.10.2023	11.12.2023		09.11.2022	23.10.2023	23.10.2023	11.12.2023		09.11.2022					09.11.2022

ICR International Carbon Registry

BioCarbon Registry



PROJECT LEVEL GROUP	GHG PROJECT TYPE EXPERTISE	EQUIVALENT GHG EMISSIONS AREA EXPERTISE	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT
1	Renewable Energy Production	2.2	23.10.2023	23.10.2023	11.12.2023		09.11.2022	23.10.2023	23.10.2023	11.12.2023		09.11.2022	23.10.2023	23.10.2023	11.12.2023		09.11.2022
1	Energy Efficiency Improvements	2.1	Trainee	Trainee	Trainee		Trainee	Trainee	Trainee	Trainee		Trainee	Trainee	Trainee	Trainee		Trainee
5	Methane Collection & destruction	23.2															
5	Livestock & other anaerobic digester operations	23.2															
5	Agricultural methane emission reduction	25.1															
5	Agricultural carbon emission reduction	25.1															
6	Capture & destruction of landfill gas	23.1															
6	Capture & use of landfill gas	23.1															
6	Avoidance of methane production in wastewater treatment	22.1															
SDS Criteria:			23.10.2023	23.10.2023	11.12.2023		09.11.2022	23.10.2023	23.10.2023	11.12.2023		09.11.2022	23.10.2023	23.10.2023	11.12.2023		09.11.2022

COUNTRY EXPERTISE:

Türkiye for all above listed GHGRs

Pa	15.03.2024	15.03.2024	15.03.2024	15.03.2024
Si	15.03.2024	15.03.2024	15.03.2024	15.03.2024
DOHA	15.03.2024	15.03.2024	15.03.2024	15.03.2024

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PROJECT LEVEL GROUP	GHG PROJECT TYPE EXPERTISE	EQUIVALENT CORE TECHNICAL AREA EXPERTISE (reference only)	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT
1	Renewable Energy Production	2.2	Trainee	Trainee			Trainee
1	Energy Efficiency Improvements	2.1					
5	Methane Collection & destruction	23.2					
5	Livestock & other anaerobic digester operations	23.2					
5	Agricultural methane emission reduction	25.1					
5	Agricultural carbon emission reduction	25.1					
6	Capture & destruction of landfill gas	23.1					
6	Capture & use of landfill gas	23.1					
6	Avoidance of methane production in wastewater treatment	22.1					
SDS Criteria:							

PROJECT LEVEL GROUP	GHG PROJECT TYPE EXPERTISE	EQUIVALENT CORE TECHNICAL AREA EXPERTISE (reference only)	VERIFIER	VALIDATOR	TEAM LEADER	ITR	EXPERT
1	Renewable Energy Production	2.2	Trainee	Trainee			Trainee
1	Energy Efficiency Improvements	2.1					
5	Methane Collection & destruction	23.2					
5	Livestock & other anaerobic digester operations	23.2					
5	Agricultural methane emission reduction	25.1					
5	Agricultural carbon emission reduction	25.1					
6	Capture & destruction of landfill gas	23.1					
6	Capture & use of landfill gas	23.1					
6	Avoidance of methane production in wastewater treatment	22.1					
SDS Criteria:							

COUNTRY EXPERTISE:

Trainee for Türkiye for all above listed GHGRSS

Pa	15.03.2024	15.03.2024		15.03.2024
Si	15.03.2024	15.03.2024		15.03.2024
DOIRUA	15.03.2024	15.03.2024		15.03.2024

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Annex 2. Clarification requests, corrective action requests and forward action requests

Finding ID	¹	Type finding	of	Corrective Action	Date 22/07/2024
Section No.					
Cover page					
Description of finding					
CAR-1 Address of the project holder should be deleted in project holder row.					
Project holder response (10/07/2024)					
It is deleted.					
Documentation provided by the project holder					
Ulu_WPP_MR_V1					
CAB assessment (22/07/2024)					
OK, closed. (Has been deleted.)					

Finding ID	²	Type finding	of	Corrective Action	Date 09/09/2024
Section No.					

<i>Cover page</i>
Description of finding
CAR-2 <i>The approved PDD has not provided to VVB.</i>
Project holder response (10/07/2024)
<i>Final version of PDD have been provided.</i>
Documentation provided by the project holder
<i>Final version of PDD</i>
CAB assessment (09/09/2024)
<i>OK, closed. (Has been provided.)</i>

Finding ID	3	Type of finding	Corrective Action	Date
				22/07/2024
Section No.				
<i>Cover page</i>				
Description of finding				
CAR-3 a) <i>KMZ document has not provided.</i> b) <i>Generation license has not provided.</i>				
Project holder response (10/07/2024)				

<i>Requested documents have been provided.</i>	
Documentation provided by the project holder	
KMZ File and Generation Licence.	
CAB assessment (22/07/2024)	
a)	OK, closed. (Has been provided.)
b)	OK, closed. (Has been provided.)

Finding ID	⁴	Type of finding	Corrective Action	Date
				26/08/2024
Section No.				
Cover page				
Description of finding				
CAR-4				
a) Date font of “Quantification Period of GHG emissions reductions” is wrong.				
Project holder response (10/07/2024)				
Corrected.				
Documentation provided by the project holder				
Ulu_WPP_MR_V1				
CAB assessment (26/08/2024)				

OK, closed. (Date of Quantification period has been corrected.)

Finding ID	5	Type of finding	Corrective Action	Date
				09/09/2024
Section No.				
Cover page				
Description of finding				
CAR-5 a) In ER Excel sheet has not been used round down for the calculation of emission reduction. b) Leakage, project emission and net emission reduction rows are missing in ER Excel Sheet. c) Cross check values are missing in ER Excel Sheet. d) SDG contributions are missing in ER Excel Sheet. e) Annual emission reduction value is missing in ER Excel Sheet.				
Project holder response (10/07/2024)				
a) Round down calculation have been used on the total baseline emissions for each year. b) Project and leakage emissions have been demonstrated in columns H and I in "Emission Calculations" page of ER sheet. As no project and leakage emissions considered for wind power plants according to ACM0002 v22, they are set as "0". c) Project and leakage emission values have been demonstrated on both ER Excel and MR. Please see the screenshots below:				

	B	C	D	E	F	G	H	I	J	K
1										
2	EPIAS Records (Main Source)									
3										
4	Month	(A) Electricity supplied to the grid [MWh]	(B) Electricity consumed from the grid [MWh]	(C) = (A) - (B) EG (ID 8) Net electricity supplied to the grid [MWh]	EF [tCO ₂ /kWh]	Baseline emission: ER = EG * EF [t CO ₂ -eq]	Project emissions [tCO ₂ -eq]	Leakage emissions [tCO ₂ -eq]	Total Emissions [tCO ₂ -eq]	
5	Dec-20	842.42	13.24	829.18	0.6345	526.12	-	-	526.12	
6	Jan-21	2,498.99	14.51	2,484.49	0.6345	1,576.41	-	-	1,576.41	
7	Feb-21	1,780.85	21.98	1,758.87	0.6345	1,116.00	-	-	1,116.00	
8	Mar-21	1,759.38	44.04	1,715.34	0.6345	1,088.38	-	-	1,088.38	
9	Apr-21	2,446.54	14.82	2,431.72	0.6345	1,542.93	-	-	1,542.93	

16.4 Net GHG Emission Reductions / Removals

Year	Baseline emissions / removals (tCO ₂ e)	Project emissions / removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions / removals (tCO ₂ e)
19.12.2020- 31.12.2020	526	0	0	526
01.01.2021- 31.12.2021	19,550	0	0	19,550

The December 2020 generation value in EPIAŞ records is for that month, and since the plant generated electricity between December 19-31, there is a 13-day generation value in between. The difference between that month's meter reading values and EPIAŞ records is that the results of the generation tests conducted before the provisional acceptance of the turbine were read from the meters, but since the test generations are not subject to sale, these values are not reflected in EPIAŞ records.

- d) The meter reading records for January 2022 and 2023 is not available. Therefore, the values of these months are written as 0. This explanation has been added to the "Meter Reading Records" sheet of ER Excel.
- e) Annual average values have been added.

Documentation provided by the project holder

Ulu_WPP_MR_V1 and Ulu_WPP_ER Excel_V2

CAB assessment (09/09/2024)

- a) OK, closed. (Has been used.)
- b) OK, closed. (Has been corrected.)
- c) OK, closed. (Has been added.)

- d) OK, closed. (Contributions of SDGs have been indicated in Er Excel Sheet)
- e) OK, closed. (The relevant explanation has been added in ER Excel sheet.)

Finding ID	6	Type of finding	Corrective Action	Date
				09/09/2024
Section No.				
Cover page				
Description of finding				
CAR-6				
a) SDG contributions are missing in “Contribution to Sustainable Development Goals” row in cover page.				
b) SDG indicators are missing.				
Project holder response (10/07/2024)				
a) Employment count in Section 4 is corrected as “22”.				
b) They are added.				
Documentation provided by the project holder				
Ulu_WPP_MR_V1				
CAB assessment (09/09/2024)				
a) OK, closed. (Has been added.)				
b) OK, closed. (SDG indicators are added.)				

<i>Finding ID</i>	<i>7</i>	<i>Type finding of</i>	<i>Corrective Action</i>	<i>Date</i> <i>22/07/2024</i>
Section No.				
<i>Cover page</i>				
Description of finding				
CAR-7 “Special category, related to co-benefits” has not been indicated correctly, this row should be done according to MR template.				
Project holder response (10/07/2024)				
<i>In MR template, it says “Indicate the special category to which the project applies, demonstrating results.” All information requested in this row are present.</i>				
Documentation provided by the project holder				
Ulu_WPP_MR_V1				
CAB assessment (22/07/2024)				
OK, closed. (Has been revised.)				

<i>Finding ID</i>	<i>8</i>	<i>Type finding of</i>	<i>Corrective Action</i>	<i>Date</i> <i>26/08/2024</i>
Section No.				
<i>Section 1.</i>				
Description of finding				

CAR-8 a) There is no evidence document for related dates of project activity such as provisional acceptances, Generation license, project location information (for formatting DD as a converter reference), KMZ file, meter first index, calibration document, EIA decision document. b) Achieved emission reduction and electricity generation during this monitoring period is missing in section 1.
Project holder response (10/07/2024)
a) All documents that was shared before have been shared again. b) It is added.
Documentation provided by the project holder
Ulu_WPP_MR_V1, provisional acceptances, Generation license, KMZ file, meter first index, calibration document, EIA decision document.
CAB assessment (26/08/2024)
a) OK, closed. (Has been provided.) b) OK, closed. (Relevant sentence is added in section 1.)

Finding ID	9	Type of finding	Corrective Action	Date 22/07/2024
Section No.				
1.1.3				
Description of finding				
CAR-9 a) Information about if the project is a grouped project or not is missing.				

Project holder response (10/07/2024)
<i>Requested information has been added to Section 1.1.</i>
Documentation provided by the project holder
<i>Ulu_WPP_MR_V1</i>
CAB assessment (22/07/2024)
<i>OK, closed. (Has been added.)</i>

Finding ID	10	Type of finding	Corrective Action	Date
				<i>22/07/2024</i>
Section No.				
<i>1.2.1</i>				
Description of finding				
<i>CAR-10</i>				
<i>Reference of the project start date is missing, how PP chose this date as start date?</i>				
Project holder response (10/07/2024)				
<i>Requested information has been added to Section 1.2.</i>				
Documentation provided by the project holder				
<i>Ulu_WPP_MR_V1</i>				
CAB assessment (22/07/2024)				
<i>OK, closed. (Has been provided.)</i>				

<i>Finding ID</i>	¹¹	<i>Type of finding</i>	<i>Corrective Action</i>	<i>Date</i> 22/07/2024
Section No.				
1.3.1				
Description of finding				
CAR-11 Total number of years are missing in section 1.3.				
Project holder response (10/07/2024)				
It is added.				
Documentation provided by the project holder				
Ulu_WPP_MR_V1				
CAB assessment (22/07/2024)				
OK, closed. (Has been provided.)				

<i>Finding ID</i>	¹²	<i>Type of finding</i>	<i>Corrective Action</i>	<i>Date</i> 22/07/2024
Section No.				
1.5				
Description of finding				
CAR-12 a) First index dates and meter control tests of meters are missing in meter table.				

b) EIA approval date, generation license date and provisional acceptance dates are missing in milestone table. c) Project boundary is missing. d) What type 1 turbine, type 2 turbine and type 3 turbine means, brief explanation needed in section 1.5. e) It is required to provide the all-related meter tests (first index protocols, calibration tests, if there is meter change protocol for the current monitoring period). f) It is required to provide the technical specification documents of the wind turbines and generators. g) Single line diagram is missing.
Project holder response (10/07/2024)
a) Calibration dates are added. b) Corrected as "24/03/2020" c) Added. d) Turbines types categorized by turbine numbers. Corresponding turbine number information has been added to the related table. e) The first index protocol dates were written as "calibration date". For clarity, the first index date was also added to the table.. Accuracy class of the meters are corrected in accordance with first index protocols f) Technical specifications of the turbines and generations are present in provisional acceptance documents. g) A simple line diagram is added to Section 1.5.
Documentation provided by the project holder
Ulu_WPP_MR_V1
CAB assessment (22/07/2024)
OK, closed. (Has been provided.)

Finding ID	¹³	Type of finding	Corrective Action	Date
				22/07/2024

Section No.
2.1
Description of finding
CAR-13 a) Tool 10 has been used in section 1.5 but not included in section 2. Contradiction needs to be solved. b) Validation tools have been included but this is verification.
Project holder response (10/07/2024)
a) TOOL 10 is now included in Section 2. b) Tool 01 is re-added.
Documentation provided by the project holder
Ulu_WPP_MR_V1
CAB assessment (22/07/2024)
a) OK, closed. (Has been added.) b) OK, closed. (Has been added.)

Finding ID	¹⁴	Type of finding	Corrective Action	Date
				09/09/2024
Section No.				
3.1				
Description of finding				
CAR-14				

<i>Review-1:</i> <i>Explanation reasonable, however there is no proof document. Signed and sealed declaration about double counting should be provided for double counting.</i> <i>Review-1:</i> <i>Declaration document provided but there is not signed and sealed document. Also, provide an evidence document form GCC that this project has not been involved or finished any validation/verification processes.</i>
Project holder response (10/07/2024)
<i>Response-1:</i> <i>Signed and sealed declaration of non-issuance have been shared.</i> <i>Response-2:</i> <i>Signed and sealed declaration is shared now.</i> <i>In addition, a correspondence with GCC for another project (Evrencik WPP) was also shared. As can be seen in these e-mails, a withdrawal request was made to GCC, but GCC responded that they did not have such a procedure yet, therefore, it was not possible to withdraw at the moment, and that we could withdraw in the future when this procedure was published.</i>
Documentation provided by the project holder
<i>Ulu_WPP_MR_V1 and Declaration document</i>
CAB assessment (09/09/2024)
<i>OK, closed. (Relevant documents are provided to VVB.)</i>

Finding ID	15	Type finding	of	Corrective Action	Date
					26/08/2024
Section No.					

3.2
Description of finding
CAR-15 a) Registration number of the project in GCC program is missing in section 3..
Project holder response (10/07/2024)
Registration number and link has been added.
Documentation provided by the project holder
Ulu_WPP_MR_V1
CAB assessment (26/08/2024)
OK, closed. (Links are added.)

Finding ID	16	Type of finding	Corrective Action	Date
				09/09/2024
Section No.				
4.1				
Description of finding				
CAR-16 a) Social security records and training certificates has not provided. b) BCR SDG tool has not been provided.				
Project holder response (10/07/2024)				
a) Employment count is corrected as “22” in Section 4.				

b) Corrected.
Documentation provided by the project holder
Ulu_WPP_MR_V1
CAB assessment (09/09/2024)
a) OK, closed. (SDG 8 value has been revised.)
b) OK, closed. (Has been indicated.)

Finding ID	¹⁷	Type finding	of	Corrective Action	Date
					22/07/2024
Section No.					
5.1					
Description of finding					
CAR-17 Reference links of referred laws are missing in section 5.					
Project holder response (10/07/2024)					
References links have been added.					
Documentation provided by the project holder					
Ulu_WPP_MR_V1					
CAB assessment (22/07/2024)					
OK, closed. (Has been added.)					

<i>Finding ID</i>	<i>18</i>	<i>Type finding</i>	<i>of</i>	<i>Corrective Action</i>	<i>Date</i>
					09/09/2024
Section No.					
8.1					
Description of finding					
CAR-18 a) All waste records should be provided and all waste disposal record dates should be indicated in section 8. b) Ornithology reports have not been provided, also dates of reports should be included in section 8.					
Project holder response (10/07/2024)					
a) All dates of shared disposal records are now demonstrated. b) Also, wastewater records have been provided.					
Documentation provided by the project holder					
Ulu_WPP_MR_V1, Wastewater records and Disposal records					
CAB assessment (09/09/2024)					
a) OK, closed. (Has been indicated.) b) OK, closed. (Has been provided.)					

<i>Finding ID</i>	<i>19</i>	<i>Type finding</i>	<i>of</i>	<i>Corrective Action</i>	<i>Date</i>
					09/09/2024
Section No.					

9.1
Description of finding
CAR-19 All waste records should be provided and all waste disposal record dates should be indicated in section 9.
Project holder response (10/07/2024)
All dates of shared disposal records are now demonstrated.
Documentation provided by the project holder
Ulu_WPP_MR_V1 and Disposal records
CAB assessment (09/09/2024)
OK, closed. (Has been indicated.)

Finding ID	20	Type of finding	Corrective Action	Date
				22/07/2024
Section No.				
10.1.1				
Description of finding				
CAR-20 a) Host country is missing in section 10. b) Evidence document of stakeholder consultation has not provided. c) There is no information about ongoing communication between PP and stakeholders. d) Grievance book has not been mentioned in section 10.				

Project holder response (10/07/2024)
a) Added. b) All documents that was shared before have been shared again. Evidence documents of LSC meeting is on EIA Report. c) Section 10.2 has been revised. d) Information about the grievance book is added to Section 10.
Documentation provided by the project holder
Ulu_WPP_MR_V1 and Disposal records
CAB assessment (22/07/2024)
a) OK, closed. (Has been indicated.) b) OK, closed. (Has been indicated.) c) OK, closed. (Has been revised.) d) OK, closed. (Relevant information has been added.)

Finding ID	²¹	Type of finding	Corrective Action	Date
				22/07/2024
Section No.				
15.1.1				
Description of finding				
CAR-21 a) All data and parameters to be monitored has not been added in section 15, there is missing parameter. Aso, one parameter name is indicated wrong, check. b) Meter first index protocols, meter control test and calibration documents has not been provided.				

c) In section 15, "Quality assurance and quality control" part, it has been mentioned that project have 4 meters. But throughout the MR the number of meters has been stated as 2. Contradiction needed to be solved
Project holder response (10/07/2024)
a) Revised. b) It is added. c) Mentioned error has been corrected.
Documentation provided by the project holder
Ulu_WPP_MR_V1
CAB assessment (22/07/2024)
a) OK, closed. (Has been revised.) b) OK, closed. (Has been indicated.) c) OK, closed. (Has been revised.)

Finding ID	22	Type of finding	Corrective Action	Date
				22/07/2024
Section No.				
15.2				
Description of finding				
CAR-22 In section 15.2, "Data and Parameters to be monitored", one parameter name has been written wrong.				
Project holder response (10/07/2024)				

Parameter name of “Quantity of net electricity generation supplied by the project plant/unit to the grid in year y” is corrected as “EG _{p,y} ” throughout the MR.
Documentation provided by the project holder
Ulu_WPP_MR_V1
CAB assessment (22/07/2024)
OK, closed. (Has been revised correctly.)

Finding ID	23	Type of finding	Corrective Action	Date
				22/07/2024
Section No.				
15.2.1.1				
Description of finding				
CAR-23 Additional comment rows are missing for fixed-ex-ante parameters.				
Project holder response (10/07/2024)				
“Additional comments” row is present in the mentioned tables. As there is no need for additional comments for the fixed parameters, those rows are left blank.				
Documentation provided by the project holder				
Ulu_WPP_MR_V1				
CAB assessment (22/07/2024)				
OK, closed. (Has been provided.)				

Finding ID	24	Type of finding	Corrective Action	Date
				09/09/2024
Section No.				
15.2.2.1				
Description of finding				
CAR-24 a) Source of data of EG_{pj,y} needs to be reassessed. Electricity generation source is EPIAŞ records. b) Calibration and first index dates are missing in tabular format for EG_{pj,y} and ERY parameters. c) Cross-check is missing for EG_{pj,y} parameter. d) How can electricity meters be source of data for ERY parameter, baseline emissions are calculated with EPIAŞ records and emission factor. Correct source of data of ERY parameter. e) Emission factor has not been mentioned in QA/QC procedures for ERY parameter. f) "Indicate what the data are used for" row for number of employment parameter should be reassessed. g) "QA/QC procedures applied" for number of employment is not in line with PDD. h) "Calculation method" for number of employment and quality of employment is missing. i) Recording frequency for quality of employment is wrong. j) Training evidence documents have not been provided.				
Project holder response (10/07/2024)				
a) Since EPIAŞ records are created based on meter values, meters are left as source. EPIAŞ records are also added. b) Accuracy class of the meters are corrected in accordance with first index protocols c) The December 2020 generation value in EPIAŞ records is for that month, and since the plant generated between December 19-31, there is a 13-day generation value in between. The difference between that month's meter reading values and EPIAŞ records is that the results of the generation tests conducted before the provisional acceptance of the turbine were read from the meters, but since the test generations are not subject to sale, these values are not reflected in EPIAŞ records.				

d) Calibration (First Index) dates and latest test dates are now present in the parameter tables of both EGpj,y and Ery. e) Mentioned error has been corrected. f) In the explanation, only options are “Baseline/ Project/ Leakage emission calculations”. As these options are not relevant to monitored data, purpose of the monitored data has been left as it is. i)Recording frequency for the quality of employment has been changed as “Annually”, j) All documents that was shared before have been shared again.
Documentation provided by the project holder
Ulu_WPP_MR_V1
CAB assessment (09/09/2024)
a) OK, closed. (Has been revised.) b) OK, closed. (Has been revised.) c) OK, closed. (Has been corrected.) d)OK, closed. (Source of data corrected) e)Ok, closed. (Has been indicated correctly.) f)OK, closed. (Has been revised.) i) OK, closed. (Has been revised.) j)OK, closed. (Has been provided.)

Finding ID	²⁵	Type of finding	Corrective Action	Date
				26/08/2024
Section No.				
16.5.1				
Description of finding				

CAR-25 a) A brief explanation is missing in section 16.5. b) Is the indicated table for SDG 7 or SDG 13, statement needed. c) Values have not seen clearly, make the font bigger.
Project holder response (10/07/2024)
a) It is added. b) Corresponding SDGs are indicated. c) Mentioned table has been changed from screenshot to tabular format.
Documentation provided by the project holder
Ulu_WPP_MR_V1
CAB assessment (26/08/2024)
a) OK, closed. (Has been indicated.) b) OK, closed. (Has been revised.) c) OK, closed. (Has been revised.)

Finding ID	26	Type of finding	Corrective Action	Date
				26/08/2024
Section No.				
16.6.1				
Description of finding				
CAR-26 Explanation for big difference between estimated and actual values are not enough. More explanation needed in section 16.6.				
Project holder response (10/07/2024)				

The only reason for the difference between estimated and actual generation/emission value is that the commissioning of the turbines will continue until the end of 2022. After reaching the full capacity, this difference decreases further in 2023, and in 2024, the estimated and actual values is almost the same.

More detailed explanation has been added to Section 16.6.

Documentation provided by the project holder

Ulu_WPP_MR_V1

CAB assessment (26/08/2024)

OK, closed. (Explanation has been indicated.)

Finding ID	¹	Type of finding	Clarification	Date
				26/08/2024
Section No.				
6.				
Description of finding				
CL-1 <i>There is no such evidence for demonstrating climate change adaption.</i>				
Project holder response (10/07/2024)				
<i>Added to the related section.</i>				
Documentation provided by the project holder				
Ulu_WPP_MR_V1				
CAB assessment (26/08/2024)				
OK, closed. (Relevant explanation has been indicated in section 6.)				

<i>Finding ID</i>	²	<i>Type of finding</i>	<i>Clarification</i>	<i>Date</i> <i>DD/MM/YY</i>
Section No.				
7.2				
Description of finding				
CL-2 There is no evidence document for demonstration of carbon ownership issues such as LoA. Also, there is missing detailed explanation.				
Project holder response (10/07/2024)				
In the shared signed "Declaration of non-issuance" document, it was stated that Sekans Enerji Ltd. owns the carbon rights of the project.				
Documentation provided by the project holder				
Ulu_WPP_MR_V1 and Declaration of non-issuance				
CAB assessment (26/08/2024)				
Ok, closed. (Has been provided.)				

<i>Finding ID</i>	²⁷	<i>Type of finding</i>	<i>Corrective Action</i>	<i>Date</i> <i>05/01/2025</i>
Section No.				
ITR				

Description of finding
CAR-27 MR: The date of PDD is 04/09/2024 (version 04) referred in the MR, however the date of PDD is 04/10/2024 (version 06) as available on the BCR website.
Project holder response (09/01/2025)
PDD version and date is updated.
Documentation provided by the project holder
Ulu_WPP_MR_V5
CAB assessment (28/01/2025)
OK, closed. (Has been revised.)

Finding ID	28	Type of finding	Corrective Action	Date
				05/01/2025
Section No.				
ITR				
Description of finding				
CAR-28 MR: The version 21 of the applied methodology (ACM0002) is referred in the MR, however the version 22 of the applied methodology referred in the PDD.				
Project holder response (09/01/2025)				
Version of ACM0002 is corrected as “22.0” throughout the MR.				
Documentation provided by the project holder				

Ulu_WPP_MR_V5
CAB assessment (28/01/2025)
OK, closed. (Has been revised.)

Finding ID	29	Type finding	of	Corrective Action	Date
					05/01/2025
Section No.					
ITR					
Description of finding					
CAR-29 a) MR (Section 16.1, Table 6): The baseline emissions are “526,12” for the December 2020 in Table 6 of MR. Check the decimal/comma places in the MR. b) The value for baseline emissions for January 2022 is 4.948,64, which does not look logical. c) The value for baseline emissions for January 2023 is 15.723,33, which does not look logical.					
Project holder response (09/01/2025)					
a) Usage of decimal and comma is corrected in the mentioned table. b) Baseline emissions are calculated using the electricity generation values in official EPIAŞ records. This month's generation value was checked again and no errors were found. c) Baseline emissions are calculated using the electricity generation values in official EPIAŞ records. This month's generation value was checked again and no errors were found.					
Documentation provided by the project holder					
Ulu_WPP_MR_V5					

CAB assessment (28/01/2025)
a) OK, closed. (Has been revised.) b) OK, closed. (The calculation of January 2022 has been correct.) c) OK, closed. (The calculation of January 2023 has been correct.)

Finding ID	30	Type of finding	Corrective Action	Date
				05/01/2025
Section No.				
ITR				
Description of finding				
CAR-30 MR (Section 1.5, Table 2): The accuracy class of main meter (0.5s) is referred in the Table 2, however the accuracy class of main meter (0.2s) referred in the PDD.				
Project holder response (09/01/2025)				
Accuracy classes of the meters have been corrected as “0.2s” throughout the MR.				
Documentation provided by the project holder				
Ulu_WPP_MR_V5				
CAB assessment (28/01/2025)				
OK, closed. (Has been revised.)				

Finding ID	3	Type of finding	Clarification	Date
				05/01/2025

Section No.
ITR
Description of finding
CL-3 MR: The footnote- 8 to 12 is missing in the MR.
Project holder response (09/01/2025)
For some unknown reason, when a new footnote is created after footnote 7, the document automatically continues the footnote number from 13. It is not possible to change these numbers manually, because when the footnote number is deleted to be rewritten, the footnote itself is also deleted automatically.
Documentation provided by the project holder
Ulu_WPP_MR_V5
CAB assessment 28/01/2025)
OK, closed. (An error due to MR formatting.)

Finding ID	⁴	Type of finding	Clarification	Date
				05/01/2025
Section No.				
ITR				
Description of finding				
CL-4				

MR (Section 16.5): For the SDG7, the “Amount achieved during this monitoring period”, “Amount estimated ex ante (MWh)” (year 2020, 2021) does not match with the ERs Excelsheet.
Project holder response (09/01/2025)
Mentioned values have been rechecked with MR and ERs excelsheet, and no discrepancies were found (latest ER sheet is v3 dated 04/09/2024)
Documentation provided by the project holder
Ulu_WPP_MR_V1 and Declaration of non-issuance
CAB assessment (28/01/2025)
OK, closed. (Values has been matched between MR and ER Excel sheet.)

Finding ID	5	Type of finding	Clarification	Date
				05/01/2025
Section No.				
ITR				
Description of finding				
CL-5 MR: The SDG Target 13.2 is referred in the MR, however the Target 13.3 is available as per the PDD.				
Project holder response (09/01/2025)				
SDG13’s target and indicator is corrected in accordance with the PDD.				
Documentation provided by the project holder				

Ulu_WPP_MR_V5
CAB assessment (28/01/2025)
OK, closed. (Has been revised.)

Finding ID	¹	Type of finding	Forward Request	Action	Date
					28/01/2025
Section No.					
-					
Description of finding					
FAR-1 This project is also visible on the GCC registry portal and shall be verified by the next auditor.					
Project holder response (DD/MM/YYYY)					
-					
Documentation provided by the project holder					
-					
CAB assessment (DD/MM/YYYY)					
-					

Annex 3. Documentation review

<i>Document Title / Version</i>	<i>Author</i>	<i>Organization</i>	<i>Document provider (if applicable)</i>
<i>Monitoring Report</i>	<i>Project Owner</i>	<i>v1</i>	<i>Project Owner</i>
<i>ER Calculation Excel Sheet</i>	<i>Project Owner</i>	<i>V1</i>	<i>Project Owner</i>
<i>Monitoring Report</i>	<i>Project Owner</i>	<i>V2</i>	<i>Project Owner</i>
<i>Monitoring Report</i>	<i>Project Owner</i>	<i>V3</i>	<i>Project Owner</i>
<i>Monitoring Report</i>	<i>Project Owner</i>	<i>V4</i>	<i>Project Owner</i>
<i>ER Calculation Excel Sheet</i>	<i>Project Owner</i>	<i>V2</i>	<i>Project Owner</i>
<i>ER Calculation Excel Sheet</i>	<i>Project Owner</i>	<i>V3</i>	<i>Project Owner</i>
<i>ER Excel Sheet SDG Tool</i>	<i>Project Owner</i>	<i>V1.1</i>	<i>Project Owner</i>
<i>SDG Tool Excel Sheet</i>	<i>Project Owner</i>	<i>V1.2</i>	<i>Project Owner</i>
<i>Declaration of non-issuance</i>	<i>Project Owner</i>	<i>09/07/2024</i>	<i>Project Owner</i>
<i>EIA approval document</i>	<i>Project Owner</i>	<i>24/03/2020</i>	<i>Project Owner</i>

<i>GCC mail request</i>	<i>Project Owner</i>	<i>20/05/2024</i>	<i>GCC</i>
<i>Meter Readings</i>	<i>Project Owner</i>	<i>2020</i> <i>2021</i> <i>2022</i> <i>2023</i> <i>2024</i>	<i>Project Owner</i>
<i>Meter Test Document</i>	<i>Project Owner</i>	<i>23/08/2023</i>	<i>Project Owner</i>
<i>Training Records</i>	<i>Project Owner</i>	<i>-</i>	<i>Project Owner</i>
<i>Emission Factor of Turkish National Grid-March 2024</i>	<i>Ministry of Energy and Natural Resources</i>	<i>-</i>	<i>Project Owner</i>
<i>Connection Agreement</i>	<i>TEIAS</i>	<i>29/06/2020</i>	<i>Project Owner</i>
<i>KMZ File</i>	<i>Project Owner</i>	<i>-</i>	<i>Project Owner</i>
<i>Noise Report</i>	<i>Detam Danışmanlık Eğitim Teknik Araştırma Mühendislik Ltd. Şti.</i>	<i>2020</i>	<i>Project Owner</i>
<i>ACM0002: Grid-connected electricity generation from</i>	<i>CDM</i>	<i>V22</i>	<i>CDM</i>

<i>renewable sources</i>			
<i>BCR Standard</i>	<i>BCR</i>	<i>V 3.3</i>	<i>BCR</i>
<i>Sustainable Development Safeguard SDSs Tool</i>	<i>BCR</i>	<i>V1.0</i>	<i>BCR</i>
<i>First Index Protocol of the Electricity Meters</i>	<i>TEIAS</i>	<i>28/10/2020</i>	<i>Project Owner</i>
<i>Monitoring Report</i>	<i>Project Owner</i>	<i>V5</i>	<i>Project Owner</i>
<i>Project Document</i>	<i>Project Owner</i>	<i>V7</i>	<i>Project Owner</i>

Annex 4. Abbreviations

<i>Abbreviations</i>	<i>Full texts</i>
VCCs	Approved Carbon Credits
CAR	Corrective Action Request
CDM	Clean Development mechanism
CL	Clarification request
CO ₂	Carbon dioxide
CO _{2e}	Carbon dioxide equivalent
DR	Document Review
EF	Emission Factor
ER	Emission Reductions
FAR	Forward Action Request
GCC	Global Carbon Council
GHG	Green House Gases
IPCC	Intergovernmental Panel on Climate Change
IRR	Internal Rate of Return
kWh	Kilo Watt Hour
MW	Mega Watt

<i>MWh</i>	<i>Mega Watt Hour</i>
<i>PD</i>	<i>Project Document</i>
<i>PVR</i>	<i>Project Verification Reports</i>
<i>SV</i>	<i>Site Visit</i>
<i>tCO_{2e}</i>	<i>Tonnes of CO₂ equivalents</i>
<i>VB</i>	<i>Verification Body</i>
<i>CAB</i>	<i>Conformity Assessment Body</i>

History of the report template