Project
RoU Verification
Report

2022

COVER PAGE RoU Project Verification Report Form (VR)	
Complete this form in accordance with the instructions.	
BASIC INFORMATION	
Name of approved UWR Project Verifier / Reference No.	Climensys Pvt. Ltd. Reference No.- CPL-UCR-VER-01.24
Type of Accreditation	☒ RoU Accreditation UWR ☐ Water Audit/Water Footprint Expertise Provide details (if any) below for the boxes ticked above including the name of the entity that provided the accreditation and the date of validity (DD/MM/YYYY to DD/MM/YYYY) of the approval.
Approved UWR RoU Scopes for Project Verification	RoU Scopes 2 & 5 as per methodology in UWR Rainwater (RoU) standard version 7.0
Validity of UWR approval of Verifier	01/01/2014 to 31/12/2024
Completion date of this VR	05/11/2025
Title of the project activity	Water Credit Project by NSL Koppa Unit, Karnataka, India
Project reference no. (as provided by UWR RoU Program under Approved for Verification tab)	UWR-537[1]
Name of Entity requesting verification service (can be Project Owners themselves or any Entity having authorization of Project Owners, example aggregator.)	NSL Sugars Ltd.
Contact details of the representative of the Entity, requesting verification service (Focal Point assigned for all communications)	Mandya District, Karnataka-571425, India. nagaraju.n@nslsugars.com
Country where project is located	India
Applied reference documents used for estimation (approved water data and reference guides under the UWR Rou Standard used)	• RoU methodology under UWR Rainwater (RoU) standard version 8.0 • Water data guide

[1] https://www.uwaterregistry.io/Registry/Details?id=SnhswI8dhHKxQ5GnYB1q%2Fg%3D%3D

Project Verification Criteria: Mandatory requirements to be assessed	☒ UWR Standard ☐ Applicable Approved Calculations ☒ Applicable Legal requirements /rules of host country ☒ Eligibility of the Project Type ☒ Start date of the Project activity ☒ Meet applicability conditions in the applied methodology ☐ Credible Water Data Sets ☒ Do No Harm Test ☒ RoU calculations ☒ PCNMR ☒ No Double Counting ☐ Others (please mention below)
Project Verification Criteria: Optional requirements to be assessed	☒ Environmental Safeguards Standard and do-no-harm criteria ☐ Social Safeguards Standard do-no-harm criteria
Project Verifier's Confirmation: The *UWR Project Verifier* has verified the UWR project activity and therefore confirms the following:	The UWR RoU Project Verifier [Vivek Ahirwar, C/o Climensys Pvt. Ltd.], certifies the following with respect to the UWR Project Activity [Water Credit Project by NSL Koppa Unit, Karnataka, India, UWR ID 537]. ☒ The Project Owner has correctly described the Project Activity in the PCNMR (dated 15/10/2025) including the applicability of the guidance documents and water data as outlined in the UWR RoU Standard [version 8.0] meets the applicability conditions and complies with the monitoring methodology and has calculated RoU estimates correctly and conservatively. ☒ The Project Activity has generated RoUs with an annual ROUs generation capacity as 307,619 RoUs, as indicated in the ER sheet and PCNMR, which are applicable with UWR rules ☒ The Project Activity is not likely to cause any net-harm to the environment and/or society

	☒ The Project Activity complies with all the applicable UWR rules[2] and therefore recommends UWR Program to register the Project activity with RoUs.
Project Verification Report, reference number and date of approval	Reference No.: CPL-UCR-VER-01.24 Date of Approval: 17/11/2025
Name of the authorised personnel of UWR Project Verifier and his/her signature with date	Name: Vivek Kumar Ahirwar Signature: 

PROJECT VERIFICATION REPORT

Section A. Executive summary

Climensys Pvt. Ltd., an approved UWR Auditor represented by Vivek Kumar Ahirwar, has been appointed by "NSL Sugars Limited (NSL)" to perform an independent UWR verification of its project, **"Water Credit Project by NSL Koppa Unit, Karnataka, India", UWR ref. no. 537** for the reported RoU reductions for the given monitoring period of 11 years from **01/01/2014 to 31/12/2024** (both dates included). As per UWR Standard, a UWR project must undergo independent third-party verification and certification of RoUs as the basis for issuance of 'Rainwater Offset Units' (RoUs).

NSL Sugars Limited (NSL), formerly known as SCM Sugars Ltd, is one of the known sugar companies in south India and company has evolved over the years with core expertise in research, marketing and supply chain to emerge as the largest seed company in India. The NSL (Nuziveedu Seeds Limited) group foundation was led by Sri Venkata Ramaiah in 1973, and built upon by his son Sri M Prabhakar Rao, who has been leading the company since 1982.

This project activity is a water conservation project spread across 103 acres (41.68 Ha) of area registered under UWR with Project ID 537 under the Koppa unit of NSL Sugars Ltd. which is located in Mandya district, Karnataka, India.

The project activity mainly includes two RoU scopes: -

> **RoU Scope 2:** Measures for conservation and storage of unutilized water for future requirements including freshwater ecosystems and wetlands - It covers the conservation of rooftop rainwater and surface runoff for future use by NSL Koppa unit.
>
> **RoU Scope 5:** Conservation measures taken to recycle and/or reuse water, spentwash, wastewater etc. across or within specific industrial processes and systems, including wastewater recycled/ reused in a different process, but within the same site or location of the project activity. Recycled wastewater used in off-site landscaping, gardening or tree plantations/forests activity are also eligible under this Scope- It covers the treatment of wastewater through an Effluent Treatment Plant (ETP) in sugar and distillery unit. Also includes the implementation and reuse of hot condensate water in sugar distillery plant which enhances water security by reducing dependency on freshwater sources.

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

a) The registered PCNMR, including the monitoring plan;
b) RoU calculation sheet and all supporting documents;
c) The applied monitoring methodology
d) Relevant decisions, clarifications and guidance from the UWR;
e) All information and references relevant to the project activity, resulting in RoU calculations;
f) The project is assessed against the requirements of the UWR.

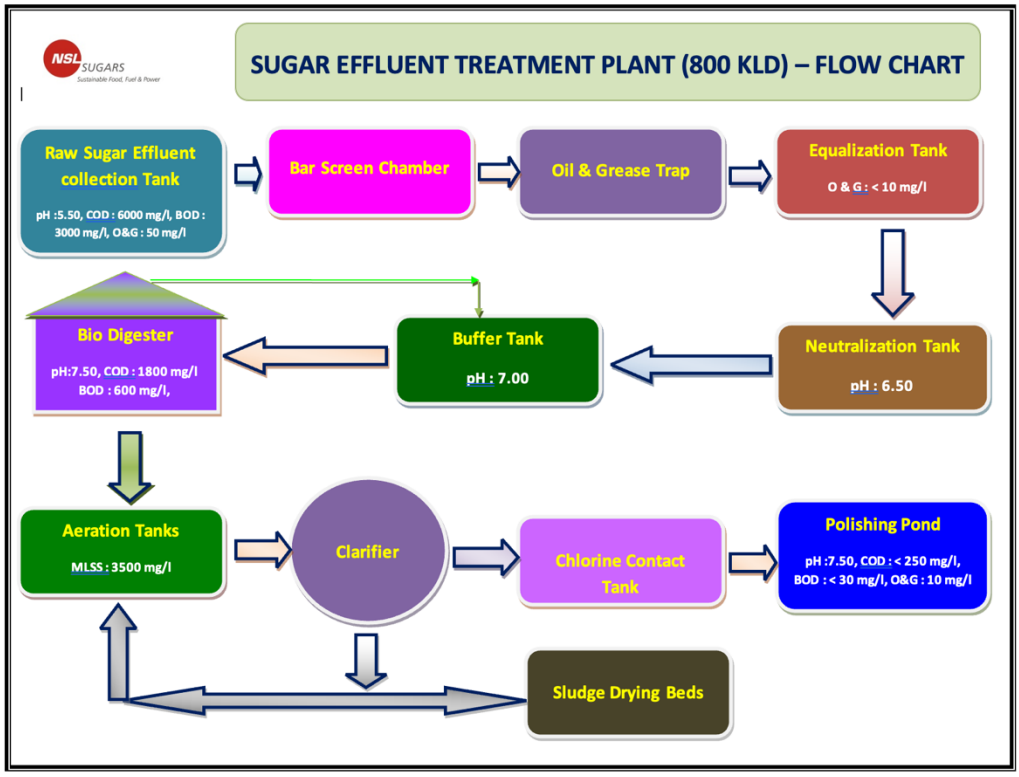
As per design specifications provided in PCNMR and supporting evidences provided by PO the different units under two scopes are as follows:

RoU Scope 2: The design considerations are made in planning and design of rainwater harvesting for storage and recharge based on the plant layout, contour map, stormwater system, catchment areas, soil conditions, hydrology and hydrogeological behavior of the area. This entire work is carried out in detail during hydrogeological and engineering studies to know the characteristics and parameters for the actual assessment of rainwater conservation and recharge. The total catchment area available is 263575.36 m^2 as shown in the table below.

Land Use		Roofs	Roads	Earth	CatchmentWise TotalArea (m2)
		RCC, Asbestos / G.I Sheet	CC / BT	Green Belt / Open	
Catchment	C1	54736.60	17467.90	58398.00	130602.50
	C2	13048.86	6191.96	26123.48	45364.30
	C3	1082.99	4989.40	38386.39	44458.79
	C4	4585.46	5940.52	32623.80	43149.77
Total Area		**73453.91**	**34589.78**	**155531.67**	**263575.36**

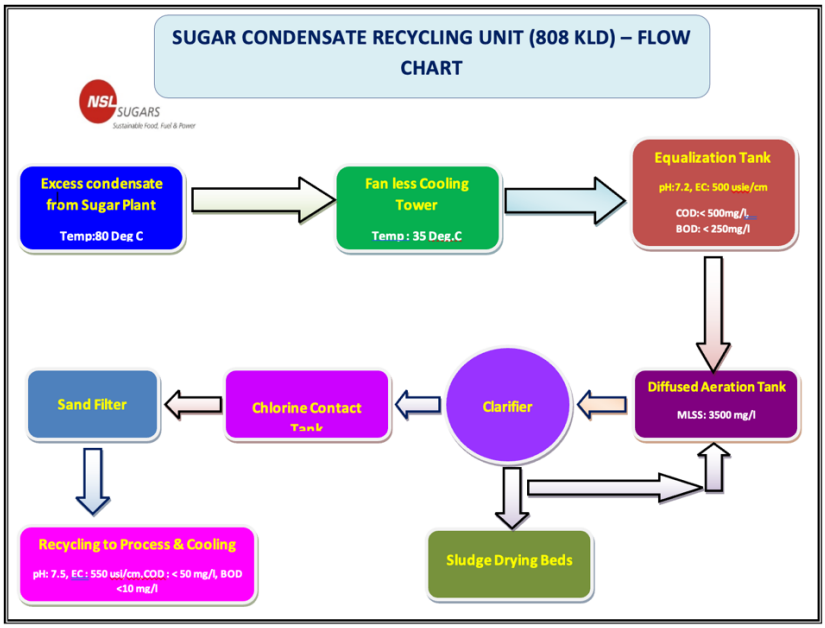
Table: Consolidated Details of the catchment-wise land use Surfaces in NSL Sugar

RoU Scope 5: This scope covers the conservation measures taken to treat the wastewater through an ETP plant of 800 KLD capacity to recycle and/or reuse wastewater within the industrial facility for gardening and other purposes.



The treated water from the polishing pond meets environmental discharge norms and can be safely released or reused for agricultural and gardening purposes.

The scope also includes processing of condensate water which is used back into the process which is as follows:



As per the registered PCNMR and based on the RoU calculation sheet, it has been verified that the project activity helps in conservation and utilization of wastewater and rainwater through the development of catchment area development and installation of ETP and condensate plant units.

NSL group holds all the legal rights and permits to operate the plants and provided the supporting documents as evidence to cross verify the claims made in PCNMR which were found to be correct and acceptable.

Verifier has, based on the recommendations in the latest version of UWR requirements for project activity, employed a rule-based approach in the verification, focusing on the identification of significant reporting risks and the reliability of project monitoring.

The objectives of this verification exercise are to establish that:

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

- The data is recorded and stored as per the monitoring methodology and approved monitoring plan.

In this regard, the verification scope was initiated by the Verification team (i.e. Climensys audit team) in the month of March 2025, followed by submission of project related documents, data and UWR report from Project Owner. The Verifier has conducted a detailed desk review of the submitted information. As an audit procedural, Climensys has submitted the first set of Audit Findings under this Draft Verification Report (DVR), which were addressed by the project consultant with appropriate justification and revision into the PCNMR and RoU calculation sheet.

As a next step of the process, audit team has evaluated the revised submission received from project consultant, followed by the UWR declarations and other supporting documents. Upon satisfactory closure of the findings and completeness of all documentation, the Audit team has finally confirmed the RoUs as approved under this Final Verification Report.

Section B. Project Verification team, technical reviewer and approver

Project Verification team

S. No.	Role	Last name	First name	Affiliation (e.g. name of central or other office of UWR Project Verifier or outsourced entity)	Involvement in		
					Document review	Off-site Inspection	Interviews
1.	Team Leader	Ahirwar	Vivek	Climensys Pvt. Ltd.	Y	Y	Y
2.	Validator / Verifier	Barwal	Anjali	Climensys Pvt. Ltd.	Y	N	N
3.	Technical Expert	Ahirwar	Vivek	Climensys Pvt. Ltd.	Y	Y	Y
4.	Financial/ Other Expert	NA	NA	NA	NA	NA	NA

Technical reviewer and Approver of the Project Verification report

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of UWR Project Verifier or outsourced entity)
1.	Technical reviewer	External	Srivastava	Abhishek Kumar	Climensys Pvt. Ltd.
2	Approver	Lead Validator / Verifier	Ahirwar	Vivek Kumar	Climensys Pvt. Ltd.

Section C. Means of Project Verification

C.1 Desk/document review

As per the registered PCNMR and based on the RoU calculation sheet, it has been verified that the project activity helps in conservation and utilization of wastewater and rainwater through the development of catchment area development and installation of ETP and condensate plant which helped in annual RoU generation of 307,619 CoUs.

The period for calculating the RoUs was considered from 01/01/2014[3] to 31/12/2024 which led to total RoU generation to be 3,383,804 RoUs (after considering uncertainty factor).

Through document review in conjunction with the interview with the plant personnel, the verification team confirms that all physical features of the project activity including technology, data collection systems and storage systems have been implemented in accordance with the Project PCNMR. The monitoring plan required equipment(s) are available at the plant, and most of the calculation parameters are considered based on primary data; hence overall estimation was found justified and monitoring of all the required parameters are properly addressed.

The managers of the individual unit are responsible for maintaining records of daily, monthly and annual data. These data sets or the internal reporting practices are reviewed by the plant head or at group head level, further reviewed by responsible or authorized official at NSL group, followed by consultant who is responsible for the carbon project cycle. Moreover, the data are driven from primary records verified and signed by the NSL officials; hence considered as self-declared official data. All the monitored data and related documentation shall be archived and stored (electronically & hard copies) till two years beyond the crediting period.

All equipment's related to ETP plant of sugar and distillery along with the condensate unit and rainwater harvesting were found to be installed at the respective places as observed through captured photographs by the verification team and through the live video during the remote assessment.

The project boundaries and all key equipment are in line with the registered PCNMR. The verification team confirmed during the remote auditing (video conferencing) that the UWR project is completely operational and the name plate details of all key equipment are in line with the registered PCNMR.

The details of operation of the project activity were cross checked through interviews and found consistent.

The allocation of the responsibilities is followed as described in the registered PCNMR. Routines for the data archiving are defined and documented. Calculations laid down in the registered PCNMR is as per Rainwater RoU Standard version 8.0.

Interviews were carried out with the plant personals during the audit to verify the actual monitoring system practiced by NSL Group. It was found that the plant personnels are well aware of their roles & responsibilities.

[3] As per Rainwater RoU Standard, the earliest vintage start date can be 01/01/2014, hence same is considered by PP

The actual RoUs achieved **3,666,631 RoUs** for the current monitoring period from 01/01/2014 to 31/12/2024. This value has been derived in a conservative manner, applying a rounding-down approach to the calculated figures. In accordance with the Rainwater RoU Standard, an uncertainty factor of 0.5% has been applied for all Scope 5 project activities, as the water flow/data were monitored through calibrated meters with an accuracy level of 0.5%. The meters were verified and found to be within acceptable limits throughout the monitoring period; hence, this approach has been deemed acceptable by the verification team.
For Scope 2 projects involving rainwater harvesting, an uncertainty factor of 25% has been applied based on the recharge estimations determined by the project owner for the final RoU calculation. The application of these conservative factors has resulted in a final emission reduction value of **3,383,804 RoUs**.

C.2 Off-site inspection

Date:	Activity Performed	Means of communication	Outcome
05/03/2025	Document Review, Monitoring plan, project parameters, calculations & Interviews	Online via Zoom Meeting Call	Satisfactory and acceptable

C.3 Interviews

S.No.	Interviews			Date	Subject
	Last Name	First Name	Affiliation		
1	Arasada	Sri. Sitaramachandrarao	Unit Head, NSL Sugars Limited (NSL)	05/03/2025	Overall Supervision, Technical Review, Generation Data, records, monitoring practices etc.
2	Mahnathesh	Sri. NT	Distillery Head, NSL Sugars Limited (NSL)	05/03/2025	Admin and documentation support, signature of UWR related documents etc.
3	C	Sri. MANJUNATHA	Sugar Head, NSL Sugars Limited (NSL)	05/03/2025	Overall documentation, data management, training and technical
4	N	Mr. Nagaraju	DGM-ESG Lead, NSL Sugars Limited (NSL)	05/03/2025	Overall documentation, data management, training and technical

5	Akula	Mr. Lokesh Kumar	Deputy Manager (Environment) NSL Sugars Limited (NSL)	05/03/2025	Overall documentation, data management, training and technical
6	Mariyappan	Mr. Ganesan	Environmental Manager, NSL Sugars Limited (NSL)	05/03/2025	Technical parameters, Monitoring details, Training and quality assurance etc.
7	Sarambi	Mr. Saranappa	Deputy Manager – WTP & ETP, NSL Sugars Limited (NSL)	05/03/2025	Overall UWR Requirements, documentations, baseline, ER calculation, clarifications, communications, Clearances, Environmental Risks, Sustainability related etc.
8	G	Mr. Anandappa	Manager – WTP & ETP, NSL Sugars Limited (NSL)	05/03/2025	Overall UWR Requirements, documentations, baseline, ER calculation, clarifications, communications, Clearances, Environmental Risks, Sustainability related etc.

C.4 Sampling approach

The Sampling approach is not applicable in this project as 100% data is verified and no sampling approach is required.

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

Areas of Project Verification findings	No. of CL	No. of CAR	No. of FAR
Rainwater Offset Units or Water Credits (RoU)			
Identification and Eligibility of project type			
General description of project activity			
Application and selection of methodologies and standardized sets			
1. Application of RoU methodologies and standardized	1		

	data sets			
2.	Deviation from methodology and/or methodological tool			
3.	Clarification on applicability of methodology, tool and/or standardized data sets	1		
4.	Project boundary and unutilized water sources	1		
5.	Likely scenario without RoU Project			
6.	Estimation of RoUs	1		
7.	PCNMR	1		
Start date, crediting period and duration				
Positive environmental impacts on water table and/or groundwater recharge and/or water security in the area				
Project Owner- Identification and communication				
Others (please specify)		1		
Total		1		

Section D. Project Verification findings

D.1 Identification and eligibility of project type (Approved Project Activities (Positive List))

Means of Project Verification	Verification team checked the PCNMR with "UWR Program Verification Standard", latest version. The information in the registered PCNMR has been referred during verification and reflected in the adequately. The Project owner has used valid PCNMR form available at the UWR website for the preparation of PCNMR for the current project activity and the eligibility of project type is assessed during the current monitoring period is found to have met all the requirements.
Findings	Nil
Conclusion	The UWR-approved format is used to describe the project activity eligibility and type as per requirement of the UWR RoU verification standard version 2.0 and UWR Rainwater RoU standard version 8.0, hence it is accepted by the team.

D.2 General description of project activity

Means of Project Verification	Verifier checked the PCNMR project description submitted with the UWR RoU verification standard and other UWR guidelines. The verification of the current monitoring period is found to have met all the requirements. Through document review in conjunction with the interview with the Project owner and UWR consulting team, the verification team confirms that all physical parameters of the project activity including technology, data collection systems and monitoring systems etc. have been implemented in accordance with the project PCNMR.

	It is confirmed that the project is a combination of two RoU scopes where scope 2 refers to the rainwater harvesting unit and Scope-5 refers to effluent treatment plant & condensate plant both were found in line with the requirements of UWR Rainwater RoU standard version 8.0.
Findings	Nil
Conclusion	According to UWR Program Verification Standard, the verifier confirms that: **(a)** The project activity is implemented as per the registered PCNMR the project activity was fully commissioned and operational at the time of verification and all factors are reasonably applied according to the UWR standard. **(b)** The actual RoU values are verifiable from the monthly data and official declarations etc. Also, the measuring equipment and test certificates are reasonably addressed during the remote audit to ensure all monitoring requirements of the project activity.

D.3

D.3.1 Application and selection of water data and calculation parameters

Means of Project Verification	Verifier checked the RoU calculation sheet and project owner approach for the calculation and parameters used as per UWR RoU verification standard. The source of water data values and supporting evidence were verified through document review in conjunction with the interview with the Project owner and UWR consulting team, the verification team confirms that all physical parameters of the project activity including data collection systems and monitoring systems etc. have been implemented in accordance with the project PCNMR and applied methodology.
Findings	Clarification was raised and it was resolved after review of PO response.
Conclusion	According to UWR Program Verification Standard, the verifier confirms that the selection of water data and calculation parameters is as per PCNMR, applied RoU standard and all factors are reasonably applied according to the UWR standard, hence it is acceptable to the verification team.

D.3.2 Clarification on applicability of tool and/or RoU estimates

Means of Project Verification	Verifier checked the RoU calculation sheet and project owner approach for the calculation approach used along with the applicability of the tool and RoU estimates as per UWR RoU verification standard during desk review and interview process.
Findings	Nil
Conclusion	According to UWR Program Verification Standard, the verifier confirms that the applicability of the tool and RoU estimates is as per PCNMR, applied RoU standard and all factors are reasonably applied according to the UWR standard, hence it is acceptable to the verification team.

D.3.3 Project boundary, sources and RoUs

Means of Project Verification	Verifier checked the Project boundary, sources and RoUs calculation as per UWR RoU verification standard during desk review and interview process.
Findings	Nil
Conclusion	According to UWR Program Verification Standard, the verifier confirms that the Project boundary, sources and RoUs calculation is as per PCNMR, applied RoU standard and all factors are reasonably applied according to the UWR standard, hence it is acceptable to the verification team.

D.3.4 Implementation Benefits to Water Security

Means of Project Verification	PO has provided the implementation benefits of both scopes and including the rainwater harvesting unit, ETP units and condensate unit, in the PCNMR document which have been reviewed along with the supporting documents provided by PO. By conducting interviews with the project owner. By assessing the water quality reports, catchment area study and impact on Shimsa river as well as the impact of untreated water on local water reserves and quality testing was conducted by analysing the quality of water post treatment.
Findings	Nil
Conclusion	The project positively has benefits to environment and helps in conserving and reusing million litres of water that can go waste and become part of floods in the region and after the implementation of the project, it positively impacts the local environment and to the NSL unit in Koppa.

D.3.5 Estimation of RoUs or net water saved/recycled/reused

Means of Project Verification	PO has clearly demonstrated the calculation procedure and quantification of RoUs for both scopes (Scope 2 and Scope 5) according to the UWR standard and guideline. RoU calculation sheet is also provided to cross check the numbers and RoUs claims made in the PCNMR by PO. The calculation

is verified with the respective data sets.

The verifier has reviewed the final version of the RoU calculation sheet and checked all the formulae and verified them to be correct and in line with the monitoring plan of the PCNMR.

ROUs For Scope-5

According to Option -2 as per Rainwater Offset Standard version 8.0:

Harvested/Recycled unutilized water or Volume of sea water utilized (m3) = Quantity of treated or recycled water in liters treated or harvested or volume of the artificial holding tank (1m3 = 1000 liters).

- The net quantity of treated water used is measured via flow meters installed at the site with accuracy level of 0.5%.
- As per Rainwater Offset Standard version 8.0 Uncertainty factor of 10% should be applied for the final RoU calculation but a more justified and technically suitable 0.5% of uncertainty factor is applied for all Scope-5 activities since the meters used in this aspect are of 0.5% accuracy class. As these meters operate with minimal scope for manual intervention, the measurement process is free from human error and ensures consistent reliability throughout the monitoring period. Accordingly, the uncertainty factor has been derived based on this, representing a realistic and technically justified estimation which is acceptable to the verification team.

ROUs generated[4] from Sugar and Distillery ETP & Condensate plant is represented in the Table below:

Year	Water treated in Distillery Plant (m3)	Water treated in Sugar plant (m3)	Water treated in Condensate Plant (m3)
2014	37565	89375	151980
2015	61844	110769	118550
2016	67231	91127	113380
2017	42632	66861	83890
2018	23774	67019	139830
2019	14305	87992	96810
2020	11790	77575	132620
2021	20377	72808	43790
2022	30473	79070	94670

[4] For the calculations, please refer RoU calculation Sheet

2023	53937	81363	170220
2024	53954	59042	140441
Total	**417883**	**883001**	**1286181**
Total ROUs	**2,587,065**		
Final ROUs after uncertainty factor of 0.5%	**2,574,129**		

Final RoUs for Scope-5 are 2,574,129

ROUs For Scope-2

According to Option -2 as per Rainwater Offset Standard version 7.0:

The quantity of RoUs is estimated as: *"the net quantity of rainwater harvested that is gainfully used in some other plant activity"*

Harvesting potential or Volume of water utilized (m3) = Area of Catchment/Roof/Collection Zone (m2) X Amount of rainfall (m) X Runoff coefficient

- An uncertainty factor of 25% (0.75) has been considered for the entire monitoring period from 01/01/2014 to 31/12/2024 for Scope 2 project as per recharge aspect discussed in section A.12 of PCNMR. The uncertainty factor has been derived based on this calculation representing a realistic and technically justified estimation which is acceptable to the verification team.

Year	Total Runoff Generated (RoUs Generated)
2014	81944
2015	102295
2016	59970
2017	120914
2018	84001
2019	85841
2020	92553
2021	135744
2022	172982
2023	75233

	<table><tr><td>2024</td><td>68089</td></tr><tr><td>ROUs</td><td>1079567</td></tr><tr><td>Final ROUs after applying Uncertainty factor of 0.75</td><td>809,675</td></tr></table> **Final RoUs for Scope-2 are 809,675** **Total RoUs Generated by the project activity are = 2,574,129 + 809,675 = 3,383,804 RoUs**
Findings	Clarification was raised and it was resolved after review of PO response.
Conclusion	The project is resulting in a positive RoUs and same has been transparently reported in the submitted PCNMR supported with the RoU calculation sheet.

D.3.6 PCN + Monitoring Report

Means of Project Verification	Verification team checked the PCNMR with "UWR Program Verification Standard", latest version. The information in the registered PCNMR has been referred during verification and reflected in the adequately. The Project owner has used valid PCNMR form available at the UWR website for the preparation of PCNMR for the current project activity. The verification of the current monitoring period is found to have met all the requirements.
Findings	Nil
Conclusion	The UWR-approved format is used for description and the project meets the requirement of the UWR RoU verification standard version 2.0 and UWR Rainwater RoU standard version 8.0. UWR project communication agreement was submitted to the verifier and the same has been verified. Methodology referenced and applied appropriately describing the project type. The eligibility of the project aggregator is verified using the UWR communication agreement, project correctly applies the verification standard, UWR project standard, and UWR regulations. The project activity is overall meeting the requirements of the UWR Verification standard and UWR project standard.

D.3.7 National Water Security Index

Means of Project Verification	PO has clearly demonstrated the "National Water Security Index" in PCNMR submitted for review which is found as per the guidelines of UWR standard applicable.
Findings	Nil

Conclusion	The justification for NWS is provided and Indian NWSI is found below 50 hence to is applied and acceptable to verification team.

D.4 Start date, crediting period and duration

Means of Project Verification	PO has clearly demonstrated the "Start date, crediting period and duration" in PCNMR submitted for review which is found as per the guidelines of UWR standard applicable.
Findings	Nil
Conclusion	The Start date, crediting period and duration are found to be correct as per desk review by verification team of the submitted PCNMR thus it is accepted by verification team.

D.5 Positive Environmental impacts

Means of Project Verification	PO has clearly demonstrated in PCNMR submitted for review that the project results in "Positive Environmental impacts" which is found as per the guidelines of UWR standard applicable.
Findings	Nil
Conclusion	Scope-2 and Scope-5 project activities under the project have overall positive impact on the environment and promotes the employees and local people to practice such things on their level, thus it is accepted by verification team.

D.6 Project Owner- Identification and communication

Means of Project Verification	PO has clearly demonstrated the Project ownership in PCNMR submitted for review along with evidences to the verification team which is reviewed and found as per the guidelines of UWR standard applicable.
Findings	Nil
Conclusion	The project ownership for both scopes was reviewed and supporting evidence were found in line with the applicable guidelines, hence it is accepted by verification team.

D.7 Positive Social Impact/Ecological Aspects/Recharge Aspects

Means of Project Verification	PO has clearly demonstrated in PCNMR submitted for review that the project results in "Positive Environmental impacts - Positive Social Impact/Ecological Aspects/Recharge" Aspects which is found as per the guidelines of UWR standard applicable.
Findings	Nil
Conclusion	Scope-2 and Scope-5 project activities under the project have overall positive impact on the environment and promotes the employees and local people to practice such things on their level, thus it is accepted by verification team.

D.8 Sustainable development aspects

Means of Project Verification	PO has clearly demonstrated in PCNMR the impacted SDGs in section A.11 which were reviewed and their positive impact was assessed during the desk review and interview as per the guidelines of UWR standard applicable.
Findings	Nil
Conclusion	Scope-2 and Scope-5 project activities under the project have overall positive impact on the environment and promotes 5 SDGs which are SDG6, SDG 8, SDG 12, SDG 13 & SDG 15. The positive impact was assessed and it to be true hence it is accepted by verification team.

Section E. Internal Quality Control

Following the completion of the assessment process and a recommendation by the verifier provided after undertaking all due diligence. Verifier has experience of more than 300 GHG audits under various sectors and having more than 15 years of experience explicitly in GHG auditing. Therefore, it can be confirmed that all standard auditing techniques applied to complete the verification task, and it's the responsibility of verifier that the reported RoUs are calculated in an adequate manner by compiling all the requirements of methodology in conjunction with UWR standard.

Section F. Project Verification Opinion

As an accredited auditor, we would like to express an independent GHG verification opinion on the overall reporting of RoUs from the project for the verified monitoring period based on the required project guidance and compliance to the applied methodology. Based on an understanding of the risks associated with reporting and the controls in place to mitigate these, verifier planned and performed work to obtain the information and explanations that we considered necessary, to provide sufficient evidence for us to give reasonable level of assurance that this reported amount of RoUs for the period are fairly stated.

Climensys Pvt. Ltd., hereby confirms the following;

Reporting period: From 01/01/2014 to 31/12/2024

Verified RoUs in the above reporting period:

Details	Value	Unit
Scope-2 RoUs	809,675	RoUs
Scope-5 RoUs	2,574,129	RoUs
Thus, final RoUs for the entire crediting period	3,383,804	RoUs (Rounded down value

Vintage Wise Breakup of ROUs

Final Vintage wise RoUs calculation				
Year	**Water treated in Distillery (m3)**	**Water treated in Sugar plant (m3)**	**Treated Hot condensate generation In KL or m3**	**Total Runoff Generated (RoUs Generated)**
2014	37565	89375	151980	81944
2015	61844	110769	118550	102295
2016	67231	91127	113380	59970
2017	42632	66861	83890	120914
2018	23774	67019	139830	84001
2019	14305	87992	96810	85841
2020	11790	77575	132620	92553
2021	20377	72808	43790	135744
2022	30473	79070	94670	172982
2023	53937	81363	170220	75233
2024	53954	59042	140441	68089
Total	**417883**	**883001**	**1286181**	**1079567**
Final ROU value after applying uncertainty factor	**415793**	**878586**	**1279750**	**809675**
Final ROU achieved in current period	**3383804**			

Hence, final approved RoUs for issuance at UWR = 3,383,804 CoUs

Appendix 1. Abbreviations

Abbreviations	Full texts
BE	Baseline Emissions
CAR	Corrective Action Request
CDM EB	CDM Executive Board
CL	Clarification Request
CO2e	Carbon dioxide equivalent
COU	Carbon Offset Units
DISCOM	Distribution Company
DNA	Designated National Authority
DG	Diesel Generator
DOE	Designated Operational Entity
EF	Emission Factor
FAR	Forward Action Request
GHGs	Greenhouse Gas(es)
JMR	Joint Meter Reading
kWh	Kilo Watt Hour
LE	Leakage Emissions
MR	Monitoring Report
MP	Monitoring Plan

MWh	Mega Watt Hour
PE	Project Emissions
PCNMR	Project Concept Note and Monitoring report
PS	Project Standard
PO	Project Owner
QA/QC	Quality Assurance/Quality Control
RoU	Rainwater Offset Units
T	Tonnes
UCR	Universal Carbon Registry
UWR	Universal Water Registry

Appendix 2. Competence of team members and technical reviewers

Vivek Kumar Ahirwar (Mr.)	Vivek Kumar Ahirwar is a BEE-Certified Energy Auditor by Govt of India with over ten years of relevant experience in energy efficiency, energy audit, thermal and electrical energy generation technology from renewable source and energy conservation in energy intensive industries, designated consumers and commercial buildings, implementation of energy conservation building codes, research, process and green building projects. He is a certified lead auditor for ISO 14001 EMS and 14064. He has experience under various categories of projects stating from renewable to waste to supercritical projects and WCD. He has successfully audited more than 100 GHG (CDM/VCS/GS) projects and audits in different states across the India. He has done Master in Technology (Energy Management) from a premier institute, School of Energy & Environmental Studies, DAVV, Indore (M.P.), India and Bachelor of Engineering (Mechanical Engineering) from Govt. Engineering college, Rewa, RGPV, India. In this current UWR verification, Vivek is the lead auditor and team leader, managed end to end to assessment as per UWR requirements,
Abhishek Kumar Srivastava (Mr.)	Abhishek Kumar Srivastava is a climate change and sustainability expert with 15 years of experience in the domain. His area of expertise spans from carbon footprinting to carbon credit development, from energy management to energy solutions, and from waste management to the circular economy. He has done Master in Technology (Energy Management) from a premier institute, School of Energy & Environmental Studies, DAVV, Indore (M.P.), India. He is a BEE-certified Energy Auditor and Energy Manager. He is also an ISO 14001, ISO 9001, and ISO 14064-certified lead auditor. He has auditing and consulting experience on more than 250 climate change projects worldwide. He has worked as a lead auditor and technical reviewer for UNFCCC's Clean Development Mechanism projects with several accredited agencies. In this UCR verification, Abhishek is acting as the Technical Reviewer & Approver. He has also conducted required review of the assessment as per the UCR requirement.

Dr. Anjali Barwal	Dr. Anjali is a distinguished professional with extensive expertise in the environment, climate change, sustainable development, clean development mechanisms (CDM), disaster management and resilience. With over a decade of combined research and industrial experience, Dr. Anjali is recognized for her exceptional qualifications and knowledge in these vital fields. Holding an M.Phil. in Energy and Environment and a Ph.D. in Water and Wastewater Treatment from Devi Ahilya Vishwavidyalaya, Indore (India), her academic achievements underscore her dedication to advancing environmental science. Dr. Anjali's credentials include certifications as a Lead Validator and Verifier for ISO 14064-3:2019 and ISO 14064-2:2019, with proficiency in ISO 14064-1:2018 requirements, as well as certification as a Lead Auditor for ISO 9001:2015. In this current UWR verification, Dr. Anjali is acting as the Verifier and conducted required reviews of the documents as per UWR requirements.

Appendix 3. Document reviewed or referenced

S. No.	Author	Title	References to the document	Provider
1	PO	Initial PCNMR	Version 01, 15/05/2025	Ok
2	PO	Final PCNMR	Version 03, 15/10/2025	Ok
3	PO	RoU calculation sheet	Version 01, 15/05/2025	Ok
4	PO	Final RoU calculation sheet	Version 03, 15/10/2025	Ok
5	PO	SLD of plant	Corresponding to Project units	Ok
6	PO	Commissioning Certificates	Corresponding to Project units	Ok
7	PO	Water Testing Report	Corresponding to Project activity, for the entire monitoring period	Ok
8	PO	Equipment, Scales, Meters & Calibration/testing details	Corresponding to Project monitoring devices, tools, scales etc. for the entire monitoring period	Ok
9	PO	Training Records	Corresponding to Project activity, for the entire monitoring period	Ok
10	PO	Declaration on Double-accounting	Corresponding to Project activity, for the entire monitoring period	Ok
11	PO	Verification Statement - No Conflict-of-Interest Statement	Corresponding to Project activity, for the entire monitoring period	Ok
12	PO	CSR related documents	Received from different regions contributed by NSL Sugars Ltd	Ok
13	PO	ISO Certificates	Received specific to the four units, maintained regularly	OK
14	PO	NOCs and Approvals	Received specific to the four units, maintained regularly	Ok

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

Table 1. CLs from this Project Verification

CL ID	01	**Section no.**	PCN MR & Sheet	**Date:** 15/05/2025
Description of CL				
The first version of the PCNMR and the Estimation Sheet were assessed with some gaps and findings were raised to the project consultant team. The gaps were observed and summarized as follows: 1) The technical sections of the PCN MR to be updated to align with the UWR guidelines 2) RoU calculation sheet has some inconsistencies in the data linkage 3) The line diagram to be accurately presented under the joint PCNMR 4) Project ID must be updated once the initial approval received from the UWR admin 5) The application of uncertainty factor must be appropriately applied and RoUs to be presented for both the scope 2 and 5. 6) Some of the diagram and photographs are not properly visible, PP to consider better images under the report				
Project Owner's response				**Date:** 15/07/2025
The project consulting team has reviewed all the findings and project related documents are now updated. All other supporting documents are also submitted to the Assessment team and final results are submitted both the RoU sheet and in the final PCNMR. The project documents are now being considered for UWR submission and approval; once received the same shall be submitted to the Assessment team for further review and closure of the audit process.				
Documentation provided by Project Owner				
Revised PCNMR & RoU Calculation sheet				
UWR Project Verifier assessment				**Date:** 25/07/2025
The assessment team found the final version of the PCNMR and the ROU calculation sheet, found to be updated and hence accepted. The project status is also now reflected as approved for verification under UWR Registry platform. Hence assessment is positively concluded and approved for final issuance at UWR.				

Table 2. FAR from this Project Verification

FAR ID	xx	**Section no.**		**Date:** DD/MM/YYYY
Description of FAR				
NA				
Project Owner's response				**Date:** DD/MM/YYYY
NA				
Documentation provided by Project Owner				
NA				
UWR Project Verifier assessment				**Date:** DD/MM/YYYY
NA				