



**Verified Carbon
Standard**

**ENERGY EFFICIENCY AND SOLID
WASTE DIVERSION ACTIVITIES WITHIN
THE QUEBEC SUSTAINABLE COMMUNITY**



Earthood Services Private Limited (ESPL)

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Summary:

The project activity is a group project which involves the Energy Efficiency (EE) and Solid Waste Diversion (SWD) activities within the province of Quebec. The project activity involves large client facilities, which may be residential, institutional and commercial, and will be grouped into a 'Sustainable community'. All these Project Activity Instances (PAIs) which are included into the group projects meet the following criteria set out by registered PD/1/.

- a. Located inside the Quebec territory
- b. Be implemented after January First, 2010
- c. Be a registered member of the group project (contract with Will Solution Inc)
- d. Having or using a similar technology or measures as the generic PAIs and falling in scope 3 and 13
- e. Be auditable and verifiable
- f. Project unit GHG reduction are inferior to 5000 MT eCO₂e/year.

Will Solutions Inc. contracted 'Earthood Services Private Limited' (here after ESPL) to conduct the verification of the project "Energy Efficiency and Solid Waste Diversion Activities Within The Quebec Sustainable Community" VCS ID 929, against VCS Standard Version 4.0/6/. The scope of verification includes confirming the implementation of the monitoring plan of the registered VCS PD (version 02) dated 05/07/2013 and the application of the approved VCS monitoring methodology entitled "VM0018-Energy Efficiency and Solid Waste Diversion Activities within a Sustainable Community" version 01 .

The verification consisted of three phases: a. Desk review of the project; b. Follow-up onsite visit/telephonic interviews; c. Resolution of outstanding issues and issuance of the final verification report and opinion. The overall verification, from Contract Review to Verification Report & Opinion, was conducted following ESPL's internal quality procedures implemented in-line with CDM Accreditation.

A total of 01 CAR and 02 CL has been raised during the current verification process of the above referred project activity and all these raised findings were successfully closed. Also, there was a FAR raised during the previous verification by the VVB which has been appropriately addressed by the PP in the current verification and therefore has been successfully closed.

ESPL confirms that the project is implemented in accordance with the registered VCS PD/1/ and monitoring results are represented correctly, in the monitoring report /2/. VVB also confirms that the monitoring systems are in place and the emission reductions are calculated without material misstatements. Our opinion relates to the projects GHG emissions and the resulting GHG emission reductions reported and related to the valid and registered project baseline and monitoring and its associated documents. Based on the information observed and evaluated, we can confirm that the emission reductions from the project activity "Energy Efficiency and Solid Waste Diversion Activities Within The Quebec Sustainable Community" in Province of Quebec for the period 01/01/2017 to 31/12/2018 (Including Both days) amounts to GHG emissions of 1,009,875 tCO₂e GHG emissions.

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1 INTRODUCTION

1.1 Objective

Will Solutions Inc. has contracted Earthood Services Private Limited (ESPL) to perform VCS Verification of the 'Energy Efficiency and Solid Waste Diversion Activity Within The Quebec Sustainable Community' in Province of Quebec Canada (hereafter called project). This project has already been registered as a VCS group project (VCS ID 929) /1/. The objective of this verification is a thorough and independent assessment of registered project activities against the applicable VCS requirement by the VVB. The verification process shall determine whether the proposed project activity complies with the requirements of latest VCS guidelines, applicability conditions of the selected methodology, relevant host country regulations and guidance issued by the VCS Board/5,6/.

1.2 Scope and Criteria

The scope of the verification was the independent and objective review and ex-post determination of the monitored reductions in GHG emissions from "Energy Efficiency and Solid Waste Diversion Activities Within The Quebec Sustainable Community" in Province of Quebec. The verification of this project was based on the registered project description/1/ & monitoring report/2/ and supporting documents submitted by the project proponent to the verification team. The documents were reviewed against the following guidance and protocols:

- VCS Standard: VCS standard Version 4.0, dated 19/09/2019 /6/
- Validated VCS Project Description, version 02 dated 05/07/2013 /1/
- VCS Program Guide, Version 4.0, 19/09/2019 /5/
- Registration and Issuance Process Version 4.0, 19/09/2019 /26/
- VCS Validation and Verification Manual Version 3.2, 19/10/2016 /27/
- Approved VCS monitoring methodology VM0018-Energy Efficiency and Solid Waste Diversion Activities within a Sustainable Community" version 01/7/.

ESPL also confirms that this verification activity is not meant to provide any consulting or advise towards the project or otherwise to client. However, stated request for clarifications and/or corrective actions may provide input for improvement of the project design and bringing that in compliance with VCS requirements.

1.3 Level of Assurance

- Reasonable level of assurance
- Limited level of assurance

ESPL's verification approach is based on the understanding of the risks associated with reporting of GHG emission data and various controls measure in place to mitigate the anticipated risks. ESPL planned and performed the verification by obtaining evidence, records, data sheets and other

information and explanations from PP which was considers necessary to give reasonable level of assurance that reported estimated GHG emission reductions are fairly stated. Section 2.4 can be referred for more details about various activities conducted to achieve the reason level of assurance. In our opinion, the reported GHG emissions reductions were calculated correctly on the basis of the approved baseline and monitoring methodology VM0018-Energy Efficiency and Solid Waste Diversion Activities within a Sustainable Community” version 01/7/, and the VCS standard, Version 4.0/6/.

1.4 Summary Description of the Project

The project activity is a group project which involves the Energy Efficiency (EE) and Solid Waste Diversion (SWD) activities within the province of Quebec. The project activity involves large client facilities, which may be residential, institutional and commercial, and will be grouped into a ‘Sustainable community’. All these Project Activity Instances (PAIs) which are included into the group projects meet the following criteria set out by registered PD/1/;

- a. Located inside the Quebec territory
- b. Be implemented after January First 2010
- c. Be a registered member of the group project (contract with Will Solution Inc)
- d. Having or using a similar technology or measures as the generic PAIs and falling in scope 3 and 13
- e. Be auditable and verifiable
- f. Project unit GHG reduction are inferior to 5000 MTeCO2e/year.

All the EE and SWD activities are grouped into 9 Generic Project Activity Instances (PAIs) which are as follows:

- i. **Energy Efficiency**
 - a. Biomass energy project
 - b. Saving energy on recycling activity
 - c. Heat recovery
 - d. Energy efficiency demand Side
 - e. Fuel switching
 - f. Energy conservation
 - g. Energy efficiency demand side (building/major renovations)
- ii. **Solid Waste Diversion**
 - a. Methane emissions avoidances
 - b. Torrified biomass combustible

Will solutions has grouped total 820 PAIs, into one or another above group, from 84 client facilities into the project activity/2,3/. All the 84 clients were established during the previous monitoring period and 26 new PAIs have been included into the group in the current monitoring period (01/01/2017 to 31/12/2018). The summary of the project activity has been provided in below in table 1.

Table 1: The summary of the project activity

Project Title	Energy Efficiency and Solid Waste Diversion Activities Within The Quebec Sustainable Community
Location	Quebec Province, Canada

Methodologies	VM0018-Energy Efficiency and Solid Waste Diversion Activities within a Sustainable Community” version 01
Sectoral scope	13 and 3
Crediting period	01/01/2010 to 31/12/2019
Monitoring Period	01/01/2017 to 31/12/2018
Project participants	Will Solutions Inc.
Total Number of Client Facilities	84
Total Number of PAIs	820
New client facility included into the group in current monitoring period	0
New PAIs included in the current monitoring period	26
Emission reduction verified	1,009,875 tCO ₂ e

2 VERIFICATION PROCESS

The registered VCS project is undergoing fourth verification under VCS, the approach adopted to ensure the quality of emission reductions is described in the following sections.

2.1 Method and Criteria

ESPL assessed and determined whether the proposed implementation and operation of the project activity, and the steps taken to report emission reductions comply with the criteria and relevant guidance provided by the VCS Board. The validation/verification process consist of the following three phases.

- A desk review of the VCS PD and VCS MR
- Remote Survey and follow up interviews with project stakeholders
- The resolution of outstanding issues and issuance of final report and opinion.

2.2 Document Review

The verification is performed primarily as a document review of the registered VCS PD/1/, MR and associated documents as stated in detail in appendix 1 of this document. The assessment is performed by a verification team using a protocol. The cross checks between information provided in the Monitoring report, VCS PD and information from sources other than those used, if available, the team's sectoral or local expertise and, if necessary, independent background investigations. ESPL conducted a desk review as under;

- a) A review of the data and information presented to verify their completeness.
- b) A review of the monitoring plan, the monitoring methodology including applicable tool(s) and, where applicable, the applied standardized baseline, paying particular attention to the frequency of measurements, the quality of metering equipment including calibration requirements, and the quality assurance and quality control procedures.
- c) An evaluation of data management and the quality assurance and quality control system in the context of their influence on the generation and reporting of emission reductions.

2.3 Interviews

Normally, a physical site visit is conducted to interview the plant personnel to cross verify the information provided in the monitoring report. However, it was not possible to conducted the physical site visit for this verification due to outbreak of COVID-19 global pandemic and international travel restriction imposed by the Government of India and Canada. Therefore, the VVB team did not conduct the physical site visit and in person interviews with the project management team. However, telephonic interviews were conducted with the PP representative and various other alternate means were selected to cross verify the project implementation, monitoring of data and calculation of emission reduction.

The required documents and details for the verification of project activity implementation were collected from Martin Clermont, President of Will Solutions Inc, through emails and subsequent telephonic calls and interviews. The details of the telephonic interview are summarized in table 2 below.

Table 2: Details of telephonic interviews

No.	Interviewee	Date	Topics	Team
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	Last name	First name	Affiliation			Member
1.	Clermont	Martin	Wills Solution Inc	08/07/2020	<ul style="list-style-type: none"> • Operation and performance of project activity • Data management and reporting, • QA/QC systems • Monitoring / measuring systems & data verification • Record keeping • Metering guidelines, meter specifications, Accuracy, make Calibration Requirements procedure, frequency/scheduling, records 	Kaviraj Singh & Vaishali Vatsa
2.	Lesage	Claudia	Will Solutions Inc	08/07/2020	<ul style="list-style-type: none"> • Data collection, • recording and archiving • Baseline and project • Emissions and leakages ER calculation methods 	Kaviraj Singh & Vaishali Vatsa
3	Noutchomwa	Christelle Mylène	Will Solutions Inc.	08/07/2020	<ul style="list-style-type: none"> • Data collection, • recording and archiving • Baseline and project • Emissions and leakages ER calculation methods 	Kaviraj Singh & Vaishali Vatsa
4	Del Fa	Hugo	Will Solutions Inc.	08/07/2020	<ul style="list-style-type: none"> • Data collection, • recording and archiving • Baseline and project • Emissions and leakages ER calculation methods 	Kaviraj Singh & Vaishali Vatsa
5.	Kaestli	Christophe	Will Solutions Inc	08/07/2020	<ul style="list-style-type: none"> • Project implementation, • Operation, boundary • Technical specifications 	Kaviraj Singh
6	Dessureault	Michel	Wills Solutions Inc	08/07/2020	<ul style="list-style-type: none"> • Emergency procedures • Change / failure in meters 	Kaviraj Singh

2.4 Site Inspections

Normally, a physical site visit is conducted to interview the plant personnel to cross verify the information provided in the monitoring report. However, it was not possible to conduct the physical site visit for this verification cycle due to outbreak of COVID-19 global pandemic and international travel restriction imposed by the Government of India. Government of Canada also put restrictions on the international and domestic travel due to the outbreak of pandemic. The auditors for ESPL are based in India, Brazil and Europe and travel was also restricted by the government in all their respective countries. Therefore, no site visit was conducted by the assessment team of ESPL for this verification. It is important to note that the VCS Program does not explicitly mandate site visits as part of the verification process, however, VVBs must achieve a reasonable level of assurance in verifications (per Section 4.1.2 of the VCS Standard, v4.0). If a VVB can achieve a reasonable level of assurance without conducting a site visit, or through a remote site visit, this is in conformance with the VCS rules. Therefore, in this verification, ESPL has achieved the reasonable level of assurance by applying the various alternative means as explained below.

2.4.1 The alternative means adopted by the VVB

The following alternative means of site visit were adopted by the assessment team.

Table 3: Alternatives means of site visit

Requirement	Information provided by PP	Alternative means of Verification
Project implementation and operation	<p>The project activity has been implemented at the Province of Quebec, Canada. The grouped project involves the Energy Efficiency (EE) and Solid Waste Diversion (SWD) activities within the province of Quebec.</p> <p>Supportive documents</p> <p>Contract between the PP and PAIs</p> <p>Quantification sheets for each of the PAIs</p> <p>Client checklist record for inclusion 'Baseline Scenario and Historical Background'</p> <p>Client checklist records for inclusion</p>	<p>VVB has collected the contracts signed by PP with the PAIs and quantification sheets. These documents were reviewed to conclude that the project implementation and operation is in line to the registered PDD. The compliance of the project implementation with the registered project design was also verified with the time-stamped photos shared by the PP on sample basis.</p> <p>The continued operation of the PAIs has been verified from the quantification sheets of each PAIs shared by PP.</p> <p>PP has also provided the photographic evidences on the sample basis of the project site, which consist of photographs of the PAIs and the client facility and it is evident from the</p>

	<p>'Quantification Client Facility Audit Ex-Ante'</p> <p>Photographs of the project site</p>	<p>documents that the project has been implemented as per the registered project design /1/.</p>
<p>Technology installed</p>	<p>The PAIs in the grouped project has been implemented at different locations in the Province of Quebec, Canada. The PAIs entails different energy efficiency and solid Diversion Waste activities.</p>	<p>PP has provided the quantification sheets of each of the PAIs along with the plant records (legal documents) of production and sales which demonstrates the installation status of project technologies as per the monitoring plan /1/. In addition to that a telephonic interview has been conducted on 08/07/2020 and the details of the installation status has been verified. From the evidences, it is verified that the project has been implemented as per the applied methodology and the registered monitoring plan /1/ for the monitoring period applicable. These details were also verified by the VVB assessment team during last verification/4/.</p>
<p>Monitoring systems and procedures</p>	<p>This is the fourth verification for this project. The approved reports from previous verifications (FVRs) and the registered project description document (PD) could be used as one of the evidences of compliance of the monitoring activities. The plant records and photograph of the project site can also be a good supportive document.</p> <p>Supportive documents:</p> <p>Att01 Plant Records</p> <p>Att02 Photographs of the PAI sites</p>	<p>PP has provided the plant records and quantification sheets of the PAIs to demonstrate the compliance of monitoring activities with the registered monitoring plan.</p> <p>PP has also shared the photographs of the project site as a supportive document of monitoring activity.</p> <p>In addition to that a telephonic interview has been conducted on 08/07/2020 and the details of the monitoring system and procedures has been verified. The documents were checked by the VVB and it has been verified that the monitoring activities are following the registered monitoring plan. The monitoring system in place were also verified during the physical on site visit by the assessment team during the last verification and</p>

		found consistent with the PDD/4/
Calibration certificates	<p>List of the monitoring equipment used in the project activity</p> <p>Weigh Bridge</p> <p>Weighing Scale</p> <p>Other monitoring equipment</p> <p>Supportive documents:</p> <p>Att01 Calibration certificate</p>	<p>VVB has checked the calibration certificate of the instruments, which confirm that there was no delay in the calibration of all the measuring Instruments installed and used for the recording of project activity data. Also, the logs were showing that no instrument (which requires calibration) was replaced or found faulty during the monitoring period.</p> <p>Therefore, the calibration certificates provide sufficient evidence to verify that the instruments were fulfilling the calibration requirements.</p>
Data and calculation	<p>Supportive Evidence:</p> <p>Please refer the applicable sections of the Monitoring Report for Monitoring Data and Calculations therein.</p>	<p>VVB has checked the data, and calculations made for the emission reductions achieved during the monitoring period by means of desk review.</p> <p>The above verification actions conclude that PP has implemented the data and calculations in line with the registered VCS PD /1/.</p>

This is the fourth verification of the first crediting period and ESPL has conducted the last verification of this project activity and confirmed the compliance of project operation and implementation of monitoring systems inline to the registered PDD/04/. It is also important to note that ESPL assessment team conducted a physical site visit in the last verification and concluded the project implementation in line with the requirements of PDD, VCS standard /06/ and applied methodology/7/. Therefore, it is concluded that the alternative means of verification applied are sufficient to perform the verification of the project activity for the current monitoring period and provides required reasonable level of assurance.

2.5 Resolution of Findings

The objective of this step is to identify, discuss and conclude on the issues related to the monitoring, implementation and operations of the registered project activity that could impair the capacity of the registered project activity to achieve emission reductions or influence the monitoring and reporting of emission reductions. This is done based on the desk review and onsite assessment. The verification team prepares and/or updates a verification protocol (internal document) that records the conformities and non-conformities, which may be of following types.

CAR (Corrective Action Request) is raised if one of the following occurs:

- Non-compliance with the monitoring plan, the methodology or the standardized baseline are found in monitoring and reporting and has not been sufficiently documented by the project participants, or if the evidence provided to prove conformity is insufficient.
- Modifications to the implementation, operation and monitoring of the registered project activity has not been sufficiently documented by the project participants.
- Mistakes have been made in applying assumptions, data or calculations of emission reductions that will impact the quantity of emission reductions.
- Issues identified in a FAR during validation to be verified during verification or previous verification(s) have not been resolved by the project participants.

Clarification request (CL) is raised if information is insufficient or not clear enough to determine whether the applicable CDM requirements have been met. All CARs and CLs raised by the ESPL during verification shall be resolved prior to submitting a request for issuance.

FAR (Forward Action Request) is raised during verification if the monitoring and reporting require attention and/or adjustment for the next verification period.

1 Corrective Action request (CARs) and 2 Clarification requests (CLs) are raised and successfully closed and communicated to project participant during the verification are included under Appendix 4. The section also includes the response, if provided, by the project participants and an assessment by the verification team if it was closed out or otherwise.

2.5.1 Forward Action Requests

FAR 01 was raised during the previous verification/4/ to display the values of project and baseline emissions and to avoid representation of negative values. The FAR Raised during the previous verification was addressed during the current monitoring period and was successfully closed. Please refer to Appendix 4.

2.6 Eligibility for Validation Activities

Not Applicable

3 VALIDATION FINDINGS

Not Applicable

3.1 Participation under Other GHG Programs

The group project is registered under VCS (Project ID-929) and the unique number of the VCS registration and other details of the projects were verified and found consistent with the VCS website/12/. VERs for the previous monitoring period (01/01/2016 – 31/12/2016) are already issued by VCS board. PP confirmed the project is only registered with VCS, it shall not claim credits for the same GHG emission reduction under any other scheme. This was re-confirmed through a declaration submitted by the PP and hence accepted by the assessment team /08/.

3.2 Methodology Deviations

There is no methodology deviation identified during the current monitoring period.

3.3 Project Description Deviations

Not applicable.

3.4 Grouped Project

3.4.1 Sampling Process for validation of new project activity instances

Will Solutions has included no new client facility into the group project in the current monitoring period (01/01/2017 to 31/12/2018) and the already existing 84 client facilities have 26 new PAIs. The total PAIs are 820 which ESPL has verified from the records made available. The information (client name, sectoral scope, contact details, address, technology used, baseline etc.) reported in MR for the client facility and PAIs were cross verified during the desk review of the records and interview of the PPs

representatives (please refer to section 2.3 for the interviewee list) for the 4 clients site sampled and found consistent.

3.4.2 The number of new project activity instances added to the project in this verification period:

The list of client facilities is given below. The list of the client and PAIs reported in the verification report has been verified from the record available with Will Solution.

Table 4: List of new PAIs in the current monitoring period

	Clients Facility	New PAI Scope 3	New PAI Scope 13
1.	Club encadrement tech. Acericulture Est	6	0
2.	Produits Forestiers Petit Paris	1	0
3.	Municipalite de Taschereau	1	0
4.	Les Serres Gallichan	18	0
Total		26	0

3.4.3 Quality and completeness of evidence, data and documentation relating to the new project activity instances.

The assessment team has reviewed the evidences collected by the PP for each of the PAI included in this verification and confirmed the following;

- Implementation and operational status of the PAI
- Installed capacities
- Monitoring and data collection
- Flow of information; generating, aggregating and reporting of the monitoring parameters.

3.4.4 Conformance of the new project activity instances with the eligibility criteria set out in the project description.

The PP reviews and assesses the following eligibility criteria, set out in registered PD, for the inclusion of new project activity instances.

- a. Located inside the Quebec territory, see appendix 10
- b. Be implemented after January First 2010
- c. Be a registered member of the SCSP project
- d. Having or using a similar technologies or measures as the generic PAI based on scope 3 and 13
- e. Be auditable and verifiable
- f. Project unit GHG reduction are inferior to 5,000 MT eCO₂/year

Every time a new client facility is added into the group project, PP reviews the eligibility using two separate checklists- 'Baseline Scenario and Historical Background' & 'Client Facility Audit Ex-Ante' to assess the eligibility/10,11/. These checklists include information about, but not limited to, the following:

- a. Address of the entity to ensure that it's located inside the province of Quebec/23/
project has been implemented after the 01/01/2010 /14/. PP asks for the records about the date of implementation of the project activity (PAIs) and records and summarizes it in the checklist/19/.
- b. Date of contract signed between client and Will Solution to be a member of sustainable community which ensures that the client facility is a registered member of SCSP project. The copy of all such contracts signed between client and Will Solutions Inc was verified by the assessment team and found okay /14/. The contract also gives the carbon credit ownership rights exclusively to Will solutions/14/.
- c. List of the technology measures are also included in the checklist to confirm that the project falls into generic PAIs based on scope 3 and 13.
- d. The checklist also includes the dates of audit conducted by Will Solutions in the client facility and also record the data and documents verified for example the sales, production and fuel used data etc./16/
- e. How much emission reduction are being achieved by the individual PAIs and if these emissions reductions are less than the limit of 5000 t CO₂e prescribed in the registered PD. The client internal checklist is used to calculate the baseline emissions and project emissions using the default emission factor from PDD to arrive to the final emission reduction number and to verify whether or not the particular PAIs is below the limit of 5000 tCO₂e/11/.
- f. The checklist (Client Facility Audit Ex-Ante) also records the total number of PAIs in the client facility which is being included in the group project and which generic PAIs they fall into/11/.
- g. The checklist 'Client Facility Audit Ex-Ante' also records the baseline of the project, baseline emissions, project emissions, emission factor used and its source along with the calculation of the emissions reduction achieved by the project on yearly basis/11/.
- h. The monitoring parameter (for example quantity of biomass waste, fuel, products weight etc.) are also recorded in the checklist 'Client Facility Audit Ex-Ante'/11/. Will solutions on regular basis collect the information about the parameters used to calculate the baseline from the client facilities and record it.

These above referred checklists are filled in and recorded for all client facilities by Will Solutions and made available to the assessment team for verification. The ESPL assessment team has verified all the checklist applicable to the client facilities which were surveyed during the remote survey. Therefore, ESPL confirms that all new included facilities meet the eligibility criteria of the group project and correctly included.

4 VERIFICATION FINDINGS

4.1 Project Implementation Status

The project activity is a group projects which involves the Energy Efficiency (EE) and Solid Waste Diversion (SWD) activities which has been implemented in the province of Quebec. The project activity involves

large client facilities which includes residential, institutional and commercial and are grouped into a 'Sustainable community'. All these PAIs which are included into the group project meets the criteria set out by registered PD. It was verified that:

- a. All 820 PAIs of 84 client facilities are only located inside the Quebec territory. The location/address of all 84 client facilities was checked and found to be located in Quebec/23/.
- b. All the PAIs are implemented only after January First 2010 /14,15/. The date of implementation of the technology is recorded in the checklist maintained by PP and all these 84 dates were verified and found to be meeting the requirement/10/.
- c. These 84 client facilities have signed the agreement with Will Solutions Inc to be a registered member of the group project/14/.
- d. All the 84 clients were found using a similar technology or measures to the generic PAIs and fall into scope 3 and 13/11/.
- e. The emission reduction calculation for all PAIs was checked and it was confirmed that all units have GHG reduction which are inferior to 5000 MT eCO₂e/year/11/.

Assessment team concludes the following:

- a. There are no material discrepancies between project implementation and the project description provided in the registered PD/01/.
- b. The monitoring plan is implemented completely and monitoring system (i.e., process and schedule for obtaining, recording, compiling and analysing the monitored data and parameters) is appropriate.
- c. There is no material discrepancies between the actual monitoring system, and the monitoring plan set out in the project description and the applied methodology/01,7/.
- d. The GHG emission reductions or removals generated by the project have not included in an emissions trading program or any other mechanism that includes GHG allowance trading/8/.
- e. The project has not received or sought any other form of environmental credit, or has become eligible to do so since validation or previous verification/4/.
- f. The project is registered under VCS/01/

In view of the information's as verified above the assessment team is able to conclude that the project has been implemented as described in the project description.

4.2 Safeguards

4.2.1 No Net Harm

The project activity involves energy efficiency and solid waste diversion activities. Therefore, the project activity does not have potential to create any negative environmental and socioeconomic impact.

4.2.2 Local Stakeholder Consultation

The project proponent got all local and regional stakeholders support required for the Project as mentioned into the Project Document/1/. The project proponent continues to adhere new community supports, including NGOs, such as the 14 SADCs; Matapedia, Neigette, Basques, Rivière-du-Loup, Kamouraska, Lotbinière, Haut-Saguenay, Maskinongé, CAE Rive-Nord, Laurentides, Antoine-Labelle, Papineau, Abitibi-Ouest and SADC Autray-Joliette, all members of the Reseau des SADC et CAE, with a mission to facilitate microfinance to small and medium enterprises (SME) and municipalities in remote

areas and recruiting some of their customers (more than 10,000 SME and municipalities), as new members of the Sustainable Community project.

Knowing their customers and their sustainable projects directly (on energy consumption and waste diversion), they facilitate their recruitment as new client facilities of the Sustainable Community project and in particular to the one having a sensibility to act now on sustainable development. To see more information about the 14 SADCs and the Reseau SADC/21/, Several posts are available on SME's project impact on the LinkedIn account of the project proponent <https://www.linkedin.com/company/will-solutions> and assessment team has verified the information to be found correct/22/.

4.3 AFOLU-Specific Safeguards

Not Applicable

4.4 Accuracy of GHG Emission Reduction and Removal Calculations

The project monitoring has been carried in accordance with the registered VCS PD/01 and the applied methodology /07/. The monitoring plan laid in the registered PD is being followed at the site/01,2/. The assessment team has verified the information flow (from data generation, aggregation, to recording, calculation and reporting for these parameters including the values) in the MR/02/. The emission reductions are based on the energy efficiency and solid waste diversion measures.

4.4.1 4.4.1 Ex-ante parameters sourced from PD

The following parameters were sourced from the registered PD and used in the current verification.

Table 5: Ex-ante parameters sourced from PD

Ex-Ante Parameter	Assessment
OX (<i>Oxidation factor (reflecting the amount of soil or other material covering the waste)</i>)	The parameter is described as ' <i>Oxidation factor (reflecting the amount of soil or other material covering the waste)</i> ' and is unit less. The value for the parameter is determined using CDM's "Tool to determine methane emissions avoided from disposal of waste at a solid waste disposal site (Version 05.1.0)" and is provided in Appendix E.3. The parameter is in line with applied methodology/7/ and PD/1/
DOC ₁ <i>Fraction of degradable organic carbon (DOC) that can decompose</i>	The parameter is described as ' <i>Fraction of degradable organic carbon (DOC) that can decompose</i> ' and is unit less. The value for the parameter is determined using CDM's "Tool to determine methane emissions avoided from disposal of waste at a solid waste disposal site (Version 05.1.0)" and is provided in Appendix E.3. The parameter is in

	line with applied methodology/7/ and PD/1/
DOC _j <i>Fraction of degradable organic carbon (DOC) by weight</i>	The parameter is described as ' <i>Fraction of degradable organic carbon (DOC) that can decompose</i> ' and is unit less. The value for the parameter is determined using CDM's "Tool to determine methane emissions avoided from disposal of waste at a solid waste disposal site (Version 05.1.0)" and is provided in Appendix E.3. The parameter is in line with applied methodology/7/ and PD/1/
MCF Methane correction factor	The parameter is described as ' <i>Methane correction factor</i> ' and is unit less. The value for the parameter is determined using CDM's "Tool to determine methane emissions avoided from disposal of waste at a solid waste disposal site (Version 05.1.0)" and is provided in Appendix C. The parameter is in line with applied methodology/7/ and PD/1/
K _j <i>Decay rate for the waste type j</i>	The parameter is described as ' <i>Decay rate for the waste type j</i> ' and is unit less. The value for the parameter is determined using CDM's "IPCC 2006 Guidelines for National Greenhouse Gas Inventories" and is provided in Appendix E.3. The parameter is in line with applied methodology/7/ and PD/1/

4.4.2 Ex-ante Parameters: (Sourced from the regional Data)

The applied methodology VM0018 allowed to use the regional data and therefore the following various ex-ante values are used from regional data as available.

Table 6: The fixed ex-ante values used for ER calculation and their sources

Sectoral Scope used for ER calculation	Source, Date of data issued	Fuel/material	Unit	Emission factor (tCO ₂ /Unit)
3	MERN, April 7, 2014	Butane	L	0.001764
3	MERN, April 7, 2014	Biomass and bark residue	Mt	0.000036
3	MERN, April 7, 2014	Diesel	L	0.002790
3	MERN, April 7, 2014	Electricity	kWh	0.000002
3	MERN, April 7, 2014	Gasoline	L	0.002361
3	MERN, April 7, 2014	Coke Carbon	Mt	0.002487

3	MERN, April 7, 2014	Natural Gas	M3	0.001889
3	MERN, April 7, 2014	Fuel Oil 2	L	0.002735
3	MERN, April 7, 2014	Fuel Oil 6	L	0.003146
3	Life cycle carbon benefits of aerospace alloy recycling MERN, April 7, 2014	Recycled Metal Material (FeTi)	Mt	0.000061
3	MERN, April 7, 2014	Propane	L	0.001544
13	USEPA, WARM version 2018	Food/organic waste	Mt	0.63
13	USEPA, WARM version 2018	Corrugated container cardboard	Mt	0.46
13	USEPA, WARM version 2018	Mixed paper primarily residential	Mt	0.22
13	CDM Methodology AMS III E	Sewage and sludge	Mt	2.08
13	USEPA, WARM version 2018	Asphalt shingles	Mt	0.02
13	USEPA, WARM version 2018	Medium density fibreboard	Mt	0.97
13	USEPA, WARM version 2018	Dimensional lumber	Mt	1.11

The original source of the used values has been verified from the sources and found that values are correctly used for emission reduction calculation /28,29/.

4.4.3 Monitored Parameters

Table 6: Verification of the monitoring parameters

Parameter	Volume or Quantity of Fuel _i (L, m3, kg or MT), Electricity (kWh), Quantity of waste (Kg or MT), Length (m), Pressure (Kg/m2)	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	The 84 client facilities have different EE or SWD measures adopted and all these measures are inline and falling in one or another category of the generic PAIs mentioned in the registered PD/01/. Therefore, different PAIs have different

		<p>monitoring system in place and the PAIs which are monitoring fuel and also other parameters like quantity of final product are being monitored. These monitored values are submitted to Will Solutions regularly and after the quality check at Will Solutions these values are used for the emission reduction calculation for that client facility. The values provided by the client facility are recorded in the sheet 'Client Facility Audit Ex-Ante' work sheet 'ground data supply'/11/.</p> <p>These work sheet from all client facilities were checked, for the recorded values, by the assessment and found okay. Will Solutions also records the evidences like plant records, xls., sales data etc, of the parameter monitored by client facility. These records were also verified to ensure that correct values are used for emission reduction calculation and found correct.</p>
	<p>Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)</p>	<p>The registered PD requires the parameters to be monitored on monthly basis. This parameter detail, sent by all client facilities to Will Solutions, is recorded on annual basis but client facility is recording the data on monthly basis. The annual summarized data is used for emission reduction calculation done individually for all client facilities in the sheet 'Client Facility Audit Ex Ante' /11/. Therefore, the parameter measuring, and reporting frequency was found in line with the applied methodology and registered PD/01/.</p>
	<p>Monitoring equipment</p>	<p>The project currently includes 84 client facilities and 820 PAIs and therefore all client facilities have different monitoring devices based on their monitoring requirements. For example, the projects which are using the biomass for energy generation are using either public or inhouse weight bridges. Similarly, the</p>

		<p>facilities which are monitoring the fuel have the fuel meter gauge installed at the site. The assessment team has verified the installation of monitoring devices for the all facilities crosschecked and found those acceptable.</p>
	Calibration frequency /interval:	<p>The calibration of all the monitoring devices needs to be conducted as per the federal law of Canada/21/ and therefore all the monitoring equipment of the client facilities have to be in calibration. The assessment team has verified the calibration certificates of the monitoring equipment used for emission reduction calculation and found these meter used are in calibration/18/.</p>
	How were the values in the monitoring report verified?	<p>The values generated at the client facility are recorded in the sheet 'Client Facility Audit Ex-Ante' for all 84 facilities and individual sheets are maintained for all clients' facilities. The same sheet is used to calculate the emission reduction for each client facility. These clients sheet also includes the total number of PAIs within that client facility. The values of monitoring parameter reported in the abovementioned sheet was cross verified from the plant records and found correct /23/. Will Solutions also record all the evidences received from the client facilities which include the evidences of fuel used, product manufactures, biomass used, waste generated etc, depending on the monitoring requirement of EE and SWD measures taken at the client's facility.</p>
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	<p>All the client facilities sign the agreement with Will Solutions Inc and this agreement requires the client to monitor maintain and record the data required for emission reduction calculation/14/. All client facilities record the data on continuous basis, however, depending on the nature</p>

		of data and monitoring devices installed, is recorded on daily basis in some cases but at least monthly in all cases. All the recorded data is sent to Will Solutions regularly and also as and when asked by them for the purpose of emission reduction calculation and quality check. The records received by Will Solutions are then verified as per the implemented internal quality system and procedure/24/ and then archived by Will Solutions. The plant records for the monitoring, recording and archiving system in place were checked and found that data management ensures correct transfer of data to the emission reduction calculation /5/.
Findings	No finding has been raised	
Conclusion	The VVB confirms that: <ol style="list-style-type: none"> a) The registered monitoring plan has been properly implemented and followed by the project participants b) Monitoring of parameter is implemented in accordance with registered monitoring plan. c) The equipment used for monitoring the parameter is controlled and calibrated in accordance with registered monitoring plan and applied methodology. d) Monitoring results are consistently recorded as per approved frequency. e) Quality assurance and quality control procedures have been applied in accordance with the registered monitoring plan. 	

4.4.4 GHG Calculation:

The emission reduction as per the applied methodology equals the baseline emissions minus project emissions. The formula provided for the calculation of baseline emissions is per applied methodology VM0018 V1.0:

$$ER_y = BE_y - PE_y - LE_y$$

Where as;

ER_y = Emissions Reduction in monitoring period

BE_y = Adjusted Baseline for Energy Efficiency+ Solid waste diversion. The EE and SWD emissions are adjusted as per the provisions made in the applied methodology and registered PD.

PE_y = Project emissions

$$ER_y = 1,009,875 - 0 - 0$$

$$= 1,009,875 \text{ tCO}_2\text{e}$$

The verification team confirms that appropriate methods and formulae for calculating baseline emissions have been followed. The assumptions, emission factors and default values that were applied in the calculations are justified. All the data were made available and have monitored as per required monitoring frequency. The means of verification for the values of parameters, used for baseline emission calculation, is described above.

4.5 Quality of Evidence to Determine GHG Emission Reductions and Removals

The emission reductions calculations for this verification were verified from emission reduction calculation sheet/3/ and checked against project document/1/, monitoring report/2/, applied methodology/7/ and the pieces of evidence checked were found to be appropriate and reliable sources of information. The pieces of evidence used were approved by third parties and therefore, found to be non-biased and appropriate. The information was also cross-checked through the received documents and interviews conducted and observations made during the document review by the assessment team. The assessment team confirms that appropriate methods and formulae for calculating baseline emissions have been followed. The assumptions, emission factors and default values that were applied in the calculations are justified. The actual emission reduction achieved during the current monitoring period is lesser than the estimated amount of emission reductions at the time of validation, therefore no further assessment was required.

4.6 Non-Permanence Risk Analysis

There is no non-permanence risk rating determined by the project proponent.

4.7 Specific validations on the Monitoring Report:

Will Solutions as the project proponent specified, and ESPL cross check the following information's and statement:

- The project proponent, WILL Solutions recognized in its Appendix A that there might be a perceived double counting issue for the quantification for the period effective after January 1, 2015 from all 380 PAI, associated with the sectorial scope 3 in this monitoring report. A net 382 998 tons of GHG reductions, realized by Client facilities and under sectoral scope 3 for the period January First 2017, up to December 31th, 2018 were declared in Appendix A of the MR. All these GHG reductions were verified by ESPL with the same rigor and with the same criteria of the same methodological approach of all the Monitoring Report. All these GHG reductions have been found conformant to the methodology VM0018, to the PD and to the monitoring plan elaborated by Will Solutions. Therefore, this amount of 382 998 tons of GHG reductions will be serialized in the Will Solutions registry: The inclusion of reductions in Will's registry is part of Will concerns to recognize the legitimate efforts of all members of the SC community to invest in their reduction projects and to implement more demanding practices than current ones. (Will specific registry, available for publicly on its website. Reference <https://www.solutionswill.com/en/carbon-credits-register/>);
- The project proponent stated in the Appendix D of the Monitoring Report net GHG emissions reductions quantified from 6 of the 84 clients facilities of this Monitoring report, from the

period January 1st 2013 up to December 31th 2016. These net GHG emissions reductions were realized under the validated project document at the time the VCS program (VCS Standard 3.1) which imposes as sole restriction, besides the compliance to SC qualification criteria, that PAI/projects start after January 1, 2010. The VCS standard v3.4 has introduced the concept of overlapping, i.e. PAI/project GHG reductions from vintage anterior to the last MR closure date cannot be included into VCS reduction, even though the GHG reductions comply to all VCS and methodology requirements. The amount of these verified GHG's reductions represents 323 232 tCO₂e. These verified GHG reductions will be serialized in the Will Solution registry Reference <https://www.solutionswill.com/en/carbon-credits-register/>;

- Will Solutions stated in its Monitoring Report, section 1.11, several social impacts. One of them is the participation of all 84 clients facilities (all citizens of the municipalities participating, all SME's employees participating and their customers, represents around 9,05% of the Quebec population as ESPL verified in the Appendix B. A specific attention were verified for the Sustainable Developments Goals (SDG) developed by United Nations in particular the SDG 9, 11, 13 and 17:
 - **SDG 9** : as verified in the post, of October 2019, https://www.solutionswill.com/en/blog_post/test-3/ plus with another third party recognition of the innovative approach obtained in Europe with the issue of Label Solar Impulse, July 21, 2020: <https://solarimpulse.com/efficient-solutions/sustainable-community>;
 - **SDG 11**: verified by the participation of several clients facilities, with their PAIs, which are inter-municipal waste management board regrouping several dozen municipalities in the list of client facilities part of the cluster project;
 - **SDG 13**: verified with the actual Monitoring Report and based on the result of the actual verified GHG's reductions ;
 - **SDG 17**: verified by the participation of several communitarian partners in particular the Réseau SADC and 14 individual SADC and CAE, as mentioned in the Monitoring Report, section 2.1, which were acting to identify and recruit several clients facilities and their PAIs plus as written in a post, of August 2019, https://www.solutionswill.com/en/blog_post/test/;
 - **SDG 12**: verified by the labelling of the Sustainable Community solution is including a specific recognition of a positive impact on the SDG 12 : <https://solarimpulse.com/efficient-solutions/sustainable-community>.
- Will Solutions has declared in its Monitoring Report, section 1.11, the intention to proceed with the renewal of its project document (PD) for another period of 10 years (January 1st, 2020 to December 31, 2029). WILL Solutions plans to file this renewal for third party validation (VVB) in early 2021. Will Solutions plans use the year 2019 as the baseline scenario for this renewal. Will Solutions plan to include in this renewal generic PAIs with GHG reduction associate with sectoral scope 7 (transportation).
- Will Solutions specified, in section 1.11., that he has initiated in mid-2019 a project, to automate its traceability platform which is operated in cloud mode, in order to include technologies elements of IoT, AI and Block Chain. This automation, in addition to the reliability and the reduction of errors in handling the collected data (the evidences) from all its clients' facilities and their PAIs. This update will allow the project proponent to have, in a same cluster (project document), around 2 000 clients facilities operating around 12 000 buildings and be able to realize a Monitoring Report (MR) in 12 months solving several issue, such as overlapping period of MR under the VCS program and the perception about the double counting.

5 VERIFICATION CONCLUSION

Earthood Services Private Limited (ESPL), contracted by Will Solutions Inc, has performed the independent verification of the emission reductions for the VCS project activity (VCS ID- 929) “Energy Efficiency and Solid Waste Diversion Activities Within The Quebec Sustainable Community” in for the monitoring period 01/01/2017 – 31/12/2018 as reported in the Monitoring Report Version 1.1 dated 05/08/2020. Will Solutions Inc, is responsible for the collection of data in accordance with the monitoring plan and the reporting of GHG emissions reductions from the project activity.

ESPL verification approach is based on the understanding of the risks associated with reporting of GHG emission data and the controls in place to mitigate these. ESPL planned and performed the verification by obtaining evidence and other information and explanations that ESPL considered necessary to give reasonable assurance that reported GHG emission reductions are fairly stated.

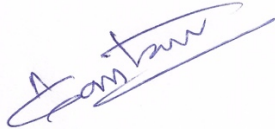
In our opinion the GHG emissions reductions reported for the project activity for the period 01/01/2017 – 31/12/2018 are fairly stated in the Monitoring Report Version 1.1. The GHG emission reductions were calculated correctly on the basis of the approved baseline and monitoring methodology., VM0018-Energy Efficiency and Solid Waste Diversion Activities within a Sustainable Community” version 01 and VCS standard.

Verification period: From 01-January-2017 to 31-December-2018

Verified GHG emission reductions and removals in the above verification period:

Year	Baseline emissions or removals (tCO _{2e})	Project emissions or removals (tCO _{2e})	Leakage emissions (tCO _{2e})	Net GHG emission reductions or removals (tCO _{2e})
2017	545,283	0	0	545,283
2018	464,591	0	0	464,591
Total	1,009,875	0	0	1,009,875

In addition, another 706 230 net GHG reductions verified by the VVB at the same time and under the same strict criteria will be serialised at the time of MR issuance, as declared in Appendix A and D. These additional verified GHG reductions will be serialized in the Will Solutions SC registry. Will Solutions registry is transparent and available on its web-site. Reference <https://www.solutionswill.com/en/carbon-credits-register>.



Mr. Ashok Kumar
Director, ESPL

APPENDIX 1: REFERENCES

No.	Author	Title	References to the document	Provider
1.	Wills Solution Inc	VCS project description	Version 2.0 Dated: 05/07/2013	PP
2.	Wills Solution Inc	Monitoring report	Version: 1.1 Dated: 05/08/2020	PP
3.	Wills Solution Inc	Quantification sheets of the PAIs (Emission reduction sheets of the respective PAIs)	Corresponding to the MR	PP
4.	ESPL	Previous Verification reports (Third Monitoring Period-01/01/2016-31/12/2016)	Version:2.0	Others
5.	VCS	VCS program guide	Version 4.0, Dated 19/09/2019	Others
6.	VCS	VCS Standard	Version 4.0, Dated 19/09/2019	Others
7.	VCS	Applied methodology VM0018-Energy Efficiency and Solid Waste Diversion Activities within a Sustainable Community” version 01	Version 1.0	Others
8.	Will Solutions Inc	Declaration by PP for no participation in any program other than GS	25/01/2019	PP
9.	Will Solutions Inc	Records (name contact and addressed etc.) of the client facilities	01/01/2017-31/12/2018	PP
10.	Will Solutions Inc	Client checklist record for inclusion ‘Baseline Scenario and Historical Background’	01/01/2017-31/12/2018	PP
11.	Will Solutions Inc	Client checklist records for inclusion ‘Quantification Client Facility Audit Ex-Ante’	01/01/2017-31/12/2018	PP
12.	VCS	https://www.vcsprojectdatabase.org/#/project_details/929	10/08/2019	Others
13.	Will Solutions Inc	Plant Records	-	PP
14.	Will Solutions Inc	Copy of contracts ‘Contract	01/01/2017-	PP

		de'Adhesion-Solution Communaute Durable' signed between Will Solution Inc. and 26 new PAIs	31/12/2018	
15.	Will Solutions Inc	The records about the implementation date (for example POs etc.) of the PAIs received by will solutions	01/01/2017-31/12/2018	PP
16.	Will Solutions Inc	The records of sales data, fuel consumed data, production data etc	01/01/2017-31/12/2018	PP
17.	Will Solutions Inc	Applicable law about calibration of monitoring equipment https://www.ic.gc.ca/eic/site/mc-mc.nsf/eng/h_lm00010.html	01/01/2017-31/12/2018	PP
18.	Will Solutions Inc	Calibration certificates of weight bridges, scale and measuring equipment at client facilities	01/01/2017-31/12/2018	PP
19.	Will Solutions Inc	Plant records of 4 client facilities for monitored data like quantity of biomass, fuel used, electricity used, production data etc.	01/01/2017-31/12/2018	PP
20.	Will Solutions Inc	QMS Manual of Will Solution 'Protocole general'	1.2	PP
21.	Will Solutions Inc	http://www.sadc-cae.ca/index.php/en/thereseau/mission.html	NA	PP
22.	Will Solutions Inc	WSI Linked in account https://www.linkedin.com/company/will-solutions	NA	PP
23.	Will Solutions Inc	Google maps (https://www.google.com/maps) used to verify the location in Quebec Provisions	01/01/2017-31/12/2018	Others
24.	Will Solutions Inc	Photographic Evidences	01/01/2017-31/12/2018	PP
25.	ESPL	Remote Survey Samples Report selected by ESPL	08/07/2020	Others
26.	VCS	Registration and Issuance Process	Version 4.0	Others
27.	VCS	VCS Validation and Verification Manual	Version 3.2	Others
28.	EPA	https://www.epa.gov/warm/versions-waste-reduction-model-warm#WARM%20Tool%20V1	-	Others

		4		
29.	Energie et Ressources naturelles Quebec	http://www.efficaciteenergetique.gouv.qc.ca/fileadmin/medias/pdf/Facteurs_emissions.pdf	-	Others

APPENDIX 2: ABBREVIATIONS

Abbreviations	Full forms
BEF	Baseline Emission Factor
CAR	Corrective Action Request
CL	Clarification Request
CO2	Carbon dioxide
EB	Executive Board
FAR	Forward Action Request
GHG	Green House Gas
ISO	International Standards Organization
kW	Kilowatt
kWh	Kilowatt hour
MR	Monitoring Report
MW	Megawatt
MWh	Megawatt-hour
PD	Project Description
PP	Project Proponent
PAI	Project Activity Instances
UNFCCC	United Nations Framework Convention on Climate Change
VCS	Voluntary Carbon Standard
VCSA	Voluntary Carbon Standard Association
VCS PD	VCS Project Description
VCUs	Voluntary Carbon Units

APPENDIX 3: COMPETENCE STATEMENTS

Competence Statement			
Name	Kaviraj Singh		
Country	India		
Education	Ph.D. (Environmental Engineering), IIT Delhi Masters (Energy & Environmental), DAVV Indore		
Experience	15 Years +		
Field	Climate Change & Environment		
Approved Roles			
Team Leader	YES		
Validator	YES		
Verifier	YES		
Methodology Expert	AMS-I.D., AMS-II.D., ACM0006, AMS-I.A., AMS-I.C., AMS-II.B., AMS-III.H, ACM0002, ACM0001, AM0080, ACM0018		
Local expert	YES (India)		
Financial Expert	YES		
Technical Reviewer	YES		
TA Expert	YES (TA 1.1, TA 1.2, TA 3.1, TA 13.1, TA 13.2)		
Reviewed by	Abhishek Mahawar	Date	12/02/2020
Approved by	Ashok Gautam	Date	12/02/2020

Competence Statement			
Name	Vaishali Vatsa		
Education	M.Sc. (Environmental Studies and Resource Management), TERI University		
Experience	4 months		
Field	Climate Change		
Approved Roles			
Team Leader	NO		
Validator	Yes		
Verifier	Yes		
Methodology Expert	NO		
Local expert	NO		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	NO		
Trainee	NO		
Reviewed by	Shreya Garg	Date	30/12/2019
Approved by	Anshika Gupta	Date	02/01/2020

Competence Statement			
Name	Shreya Garg		
Country	India		
Education	M.Sc. (Climate Science & Policy), TERI University		
Experience	6 Years +		
Field	Climate Change		
Approved Roles			
Team Leader	YES		
Validator	YES		
Verifier	YES		
Methodology Expert	AMS.I.A., AMS.I.C., AMS.I.D., AMS.I.F., AMS.II.D., AMS.II.G., AMS.II.J., AMS.III.AV., ACM0002, ACM0012		
Local expert	YES (India)		
Financial Expert	NO		
Technical Reviewer	YES		
TA Expert	YES (TA 1.2, TA 3.1)		
Reviewed by	Abhishek Mahawar	Date	01/03/2018
Approved by	Ashok Gautam	Date	01/03/2018

APPENDIX 4: FINDING OVERVIEW

Table 1. Remaining FAR from validation and/or previous verification

FAR ID	01	Section no.	5	Date	: 22/07/2020
Description of FAR					
<p>Following FAR was raised during the previous verification;</p> <p>“PP to appropriately display the values of project and baseline emissions and the representation shouldn’t have the negative values”.</p> <p>The corrective measures taken against the FAR needs to be responded.</p>					
Project participant response					Date : 29/07/2020
<p><i>The correction of this issue was mentioned in last VVB report for the PAI related to the sectoral scope 13, and the final version was accepted by the VCS program on July 2019. In this fourth Monitoring Report (MR) no negatives values were display for the values of project and baseline emission of any of calculated PAI under sectoral scope 13.</i></p>					
Documentation provided by project participant					
<p>Please refer to the https://registry.verra.org/app/projectDetail/VCS/929 at document VCS-Verification-Report-Will Solutions 190619.pdf: appendix IV, on the CL ID 07 page 36</p>					
DOE assessment					Date : 30/07/2020
<p>1. The issue raised as FAR during the third monitoring period was also resolved as a corrective issue as verified from the previous verification report. Also, during the current MP it was verified from the Quantification sheets of the PAIs that no negative values were displayed for baseline emissions or project emissions.</p> <p>Thus, FAR#01 stands closed.</p>					

Table 2. CL from this verification

CL ID	01	Section no.	5	Date	: 22/07/2020
Description of CL					

The monitoring report version 1.0 dated 25/06/2020 on its page 10 mentioned that 79 new client facility has been added in the current monitoring period (01/01/2017-31/12/2018). Following the PD page 10 which specify the eligibility requirements for the inclusion of new project activities & also referring to the applied methodology VM0018 V1, PP need to provide further information in the Monitoring Report, along with documentary evidences used, on how it was checked and ensured that all new 79 client's facilities (26 PAI for energy efficiency) meet the following criteria;

1. All new 79 client facility are located only in Quebec?
2. The date of the implementation of all these PAIs is after 01/01/2010?
3. The technology used by all these PAI (380+26) are using the technology similar to the measures defined in generic PAI?
4. Maximum emission reduction from an individual project unit is lesser than 5000 tCO₂e/year?
5. All these PAIs are residential, commercial, institutional or industrial buildings?
6. Client (Will Solution Inc.) has the right to use the project emission reductions?
7. The useful life of ECMs and the remaining useful life of existing baseline equipment?

Project participant response

Date : 29/07/2020

The participation of all client facility to this Monitoring Report (fourth cohort) is established to 84 and it contains no new client facility. Correction will be done on Table 2 of the MR (page 12) and of the Appendix B as described in the below Table.

Clients facility	New PAI scope 3	New PAI scope 13	Located inside the Quebec territory	Be quantified after January First 2010	Be registered member of the SCSP project	using the technology similar to the measures defined in generic PAI	Be auditable and verifiable	Project Unit GHG reduction are inferior to 5 000 tCO2e/year
84 Client's facility part of former MR	26	0	√	√	√	√	√	√
Total	26	0						

Furthermore we confirm the following about the 26 news PAI which will be updated in a specific Table in the Appendix B (as shown in the Table above) of the Monitoring Report:

1. Yes, All the 26 new PAI are located in Quebec and are supported by 4 client's facilities.
2. Yes, The date of the implementation of all these PAIs is after 01/01/2017.
3. Yes, the technology used by all these PAI 26 are using the technology similar to the measures defined in generic PAI?
4. Yes, Maximum emission reduction from an individual project unit (PAI) is lesser than 5000 tCO2e/year?
5. Yes, All these PAIs are residential, commercial, institutional or industrial buildings.
6. Yes, the project proponent (Will Solutions Inc.) has the ownership and the right to use the project emission reductions.
7. Yes, (Will Solutions Inc.) took in consideration into its quantifications the useful life of ECMs and the remaining useful life of existing baseline equipment

Documentation provided by project participant

Access to all documentation through the G Drive.

DOE assessment

Date: 30/07/2020

The quantification sheet and the contract files of the 4 client facilities supporting the 26 new PAIs were checked to confirm that the PAIs meet each of the eligibility criteria listed.

Also, PP has implemented system named 'Protocole General' in place which defines the system and procedures to be used to check and verify the eligibility criteria before any new client facility including the PAIs are included in the project. The implemented system defined how the eligibility criteria for new PAIs inline to methodology, ownership of carbon credit, baseline and project scenario and additionality of the PAIs is checked and verified. Thus, the 'Quantification Sheet', 'Audit Question Memo', 'Contracts' were reviewed to confirm the eligibility details provided by PP.

Thus, CL#01 stands closed.

CL ID	02	Section no.	4.4	Date : 22/07/2020
Description of CL				
<p>The values of baseline emissions and project emissions are punched in values mentioned in the summary spread sheet under section 5.4 of MR (Version 1.0).Therefore, it was impossible to verify if the formulas were correctly applied and were in line with the applied methodology and registered PDD. Kindly provide a sheet wherein the applied formulas and values are verifiable or example sheet which uses the information from source to final emission reduction (ER=BE-PE).</p>				
Project participant response				Date : 29/07/2020
<p>Each detailed quantification, based on this equation (ER=BE-PE), and for each client facilities is available on Appendix C of the Monitoring Report. In this Appendix you have the formulas used which uses to support each final emission reduction by clients facility (ER=BE-PE) and detailed by sectoral scopes (3 and 13).</p> <p>Furthermore on the documentation supplied to the VVB, by sharing all documentation with a G Drive access, the VVB has, for each client facility, a detailed quantification sheet and the yearly calculation of the PAIs based on this equation(ER=BE-PE) which is summarized on the first page of this quantification sheet.</p>				
Documentation provided by project participant				
Access to all documentation through the G Drive.				
DOE assessment				Date: 30/07/2020
<p>Appendix-C of the monitoring report (Dated:23/06/2020), was reviewed and it was confirmed that for each of the PAIs, the ERs have been calculated in-line to the equation ER=BE-PE.</p> <p>Also, the formula used for the emission reduction calculation of each PAI has been verified from the quantification sheet shared by the PP and was found to be in-line with the applied equation (i.e. ER=BE-PE) as per the applied methodology.</p> <p>Thus, CL#02 stands closed.</p>				

Table 3. CAR from this verification

CAR ID	01	Section No.	4.1	Date : 22/07/2020
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Description of CAR	
<ol style="list-style-type: none"> As per appendix B-2 of the MR (Version 1.0) 70 new client facilities are included in the current MP and 9 client facilities corresponding to 26 new PAIs from the previous monitoring period. However, previous verification reported 796 PAIs. Therefore, the total PAIs (new and old) should be 822 however the total PAIs reported is 820 in Appendix C sheet 'instruction por VVB'. As per section 3.1 of the MR (version 1.0), total client facilities during the current MP is 84. However, as per appendix B-2 of the MR 70 new client facilities are included during the current MP. <p>PP is requested to clarify the inconsistency</p>	
CME response	Date: 29/07/2020
<p>The participation of all client facilities to this Monitoring Report (fourth cohort) is established to 84 and it contains no new client facility. Correction will be done on Table 2 of the MR and of the Appendix B.</p> <p>The total of the PAIs on the fourth verification is confirmed at 820 of which few client facilities have closed their operations with bankruptcy, some have not provided (for health crisis of COVID-19) their evidence at time for this MR , and which will be collected and their GHG reductions will be quantified in the next Monitoring Report.</p>	
Documentation provided by CME	
DOE assessment	Date: 30/07/2020
<ol style="list-style-type: none"> The total client facilities during the current MP was found to be 84 and total of 820 PAIs as verified from the section 3.1 of the MR (Version 1). Also, the revised MR with the correction of the actual client facilities under Appendix B and Table 2 in the MR version 1.1 was found to be updated. <p>Thus, CAR#01 stands closed</p>	