

PROJECT REVIEW REPORT

This project review report includes findings raised during Verra’s review of the project specified below. The VVB must address the findings before the project request can be considered for approval by Verra. The project review report will be made publicly available on the Verra Registry. Confidential information may be provided in separate attachments.

Project ID	0929
Project Name	Energy Efficiency and Solid Waste Diversion Activities within the Quebec Sustainable Community
Review Type	Verification
Program(s)	VCS Program
Verification Period	01 January 2019 – 31 December 2019 (* including part emissions from 2015-2017 and 2018)
Project Proponents	WILL Solutions Inc.
Methodology	VM0018; Energy Efficiency and Solid Waste diversion activities within a sustainable community; version 1.0
VVB	Earthood Services Private Limited
Assessment Criteria	VCS Standard, v4.2
Date of First Issue	13 December 2022
Date of Second Issue	20 April 2023
Date of Third Issue	21 July 2023
Review Conclusion	Approve
Date of Final Issue	18 January 2024

FINDINGS

#	Finding Description	VVB Response	Status
1	<p>Monitoring Period considered</p> <p><u>Issue:</u> The MP considered is from 01 January 2019 to 31 December 2019 (including both days) and emissions from periods 2015-2017 and 2018 are also included. The PP explained the approach in the methodology deviation section and argued that it is due to Covid pandemic restrictions (p.15 in the MR, section 3.2.1). The VVB mentions on p.18 in the VR that unclaimed Emissions in the year 2018 and in the years 2015-2017 are also included in the monitoring period.</p> <p><u>Action Required</u> The VVB must explain how it has considered the approach to include “unclaimed emissions” from 2015-2017 and 2018 in the monitoring period for the year 2019 as appropriate and in line with the requirements. Also, the VB must clarify the following statement on p.18: <i>“Since COVID was a force majeure event, PP consolidated the ER and the evidences for the previous years into this period, even though they are outside the monitoring period. This is a deviation from the stated methodology and will be represented with the VCS by presenting a revised methodology which was prepared by Will Solutions themselves.”</i></p> <p><u>Program Rule(s)</u> VCS Standard v4.3 paragraph 2.3.1</p>	<p>Round 1</p> <p><u>VVB Response</u> The VVB has verified the emission reductions for the current monitoring period from 01-Jan-2019 to 31-Dec-2019 as 786,360 tCO2e. The project proponent has also included the emission reductions from previous MP’s in this monitoring period, as due to covid-19 there was delay in receiving several CF’s (Client facilities) annual evidence.</p> <p>During the VVB assessment for this monitoring period a CAR#04 was also raised and received a similar response stating, “It was determined that the section 3.2.1 Methodology Deviation was the most appropriate section in this MR to point out how the worldwide lockdown caused by the COVID crisis (started in March 2020) considerably slowed down all the economic activities. As a consequence, this emergency situation created a delay in receiving several CF’s annual evidence. Some CF’s provided their evidence only in late Fall 2021 which prevented us from completing their quantification sheet.” Thus, the CF’s from those monitoring period (2018) which were not included previously have been included in current monitoring period.</p> <p>The emission reductions for the year 2018 that have been claimed in this MP are 355,889 tCO2e. The emission reductions reported for the duration 2015-2017 as 857 tCO2e are not being claimed under this Monitoring period. VVB has checked that the emission reductions for the vintage 2018, that have been</p>	Closed

		<p>claimed with this MP and can conclude that these have not been double counted and also there is no overlapping of emission reductions in accordance with VCS standard, version 4.4. PP had also submitted an exemption request letter on 26-January-2023 to VCS. As per the letter, PP had requested for an exemption to section 3.4.4 of the VCS Standard v4.3, which states that <i>“The monitoring period of the monitoring report shall be a distinct time period that does not overlap with previous monitoring periods. Projects shall not be eligible for crediting of GHG emission reductions generated in previous monitoring periods. In addition, monitoring periods shall be contiguous with no time gaps between monitoring periods”</i> and allow the emission reductions related to 2018 vintage to be included in this monitoring period (01-Jan-2019 - 31-Dec-2019) which account to 355,889 tCO2e.</p>	
		<p><u>Verra Response</u> <u>Issue:</u> The exemption requested to Verra to allow an overlapping in the monitoring period was not granted. <u>Action Required:</u> The VVB must ensure that the updated documentation (both monitoring report and verification report) are revised to only include emission reductions achieved during the current monitoring period. The finding remains open.</p>	
		<p>Round 2</p>	
		<p><u>VVB Response</u> VVB checked the revised monitoring report shared by the PP and found that section 5.4 of the revised monitoring report only includes the emission reductions achieved during the current monitoring period from 01-January- 2019 to 31-December-2019 which account for 786,360 tCO2e have been verified by all the documents shared by the project proponent during the</p>	

		<p>verification.</p> <p>VVB has also updated the verification report to reflect the changes made in the revised monitoring report. The revised verification report only includes emission reductions for the current monitoring period (01-January-2019 to 31-December-2019).</p>	
		<p><u>Verra Response</u></p> <p>The VVB adjusted the emission reductions achieved in the documentation submitted to account for only those emission reductions included in the present monitoring period.</p> <p>The finding is closed.</p>	

2 Project location			
	<p><u>Issue</u></p> <p>Regarding the project location and the geodetic coordinates, the monitoring report p.6 refers to Appendix C. However, Appendix C mentions that the data “is available upon request” (i.e. the information on project location is actually not provided in the MR).</p> <p><u>Action Required</u></p> <p>The VVB must confirm that the project location, in particular the geodetic coordinates, are provided in the MR.</p> <p><u>Program Rule(s)</u></p> <p>VCS Standard v4.3 paragraph 3.10.1</p>	<p>Round 1</p> <p><u>VVB Response</u></p> <p>VVB checked the revised monitoring report and PP has now updated Appendix C-1 titled “Geodetic coordinates by Client Facilities” referred in section 1.7 of the MR. The geodetic coordinates for each Client Facilities PAI were provided and verified through each individual quantification sheets and can be found in the table given in Appendix C. The geodetic coordinates for all client facilities in this monitoring period were checked by the VVB and it can be confirmed that they all are located inside the territory of the Province of Quebec.</p>	<p>Closed</p>
		<p><u>Verra Response</u></p> <p>The monitoring report was revised to include all locations in Annex C of the revised monitoring report.</p> <p>The finding is closed.</p>	

3 Comments received during Local Stakeholders Consultation		
<p><u>Issue</u> Section 2.2 in the monitoring report does not report on any received comments during ongoing communication with stakeholders.</p> <p><u>Action Required</u> The VVB must confirm how the PD addressed any comments received from local stakeholders as part of the grievance mechanism at the place.</p> <p><u>Program Rule(s)</u> VCS Standard v4.3 paragraph 3.17.18</p>	Round 1	Closed
	<p><u>VVB Response</u> VVB has checked the monitoring report section 2.2 titled “Local Stakeholder Consultation” and have found that PP has updated the paragraph and has mentioned that “No comments from local stakeholders were received for this monitoring period”. This has been checked by the verification team during their assessment of the VCS Project Description and by the evidence available during verification. Same was confirmed during the remote site visit conducted by the verification team on 09/03/2022. Hence, the information added by the PP is found appropriate and complete.</p>	
	<p><u>Verra Response</u> The VVB confirmed that is an ongoing mechanism in place and that no comments were received. The documents were updated accordingly. The finding is closed.</p>	

4 Implementation status		
<p><u>Issue</u> Section 3.1 in the monitoring report does not clearly explain and report on the implementation status of the project activity and refers to “Table 2” which is found in Section 3.3.</p> <p><u>Action Required</u> The VVB must explain how it has verified the project implementation status based on the information contained in the monitoring report section 3.1. The VR refers to the document “Client checklist records for inclusion ‘Quantification Client Facility audit Ex-Ante’” which must be explained and submitted to Verra. In addressing this issue, the VVB must confirm that the revised</p>	Round 1	Closed
	<p><u>VVB Response</u> The assessment team has assessed the changes made into the revised monitoring report and can confirm that PP has now added an explanation for the description of the implementation status of the project activity. The verification team checked the revised monitoring report and found that PP has added paragraph stated “The project activity is in operation during this monitoring report, and the maintenance of operations of all PAIs included in this monitoring report has been duly verified. No events have had significant impacts on the GHG reductions or monitoring during this monitoring period. PAIs that did not produce reductions are excluded from this report.” under section 3.1 titled</p>	

<p>monitoring report includes a description of the implementation status of all instances in the project, i.e. those included during the current monitoring period and those included before. A description of the activities included in each instance that achieve GHG emission reductions must be provided.</p>	<p>“Implementation Status of the Project Activity” of the revised monitoring report. VVB has verified all the primary supporting documents and cross checked the information from already verified previous monitoring reports. Thus, a reasonable level of assurance is achieved.</p>	
<p><u>Program Rule(s)</u> VCS MR template v4.1</p>	<p><u>Verra Response</u> The VVB verified that the monitoring report was adjusted to include the implementation status of all project instances.</p> <p>Issue: The VVB states that: “PAIs that did not produce reductions are excluded from this report”. However, there should be no gaps in the reporting of the instances included in the grouped project.</p> <p>Action required: 1.- The VVB must ensure that the monitoring report includes the implementation status of all instances that form part of the grouped project, even if they will not account for emission reductions during the current period. 2.- Further, the VVB shall assess that those instances reported as not having net emission reductions do not have positive emissions (due to the project’s emissions).</p> <p>Program Rule: VCS Standard v4.4, section 3.5.6 “Grouped projects, AFOLU projects, and other projects with a risk of a reversal or loss event shall not have gaps between monitoring periods”.</p> <p>The finding remains open.</p> <p>Round 2</p> <p><u>VVB Response</u></p>	

		<ol style="list-style-type: none"> 1. VVB checked the revised monitoring report and found that the project proponent has now revised the statement under section 3.1 of the monitoring report that “PAIs that did not provide evidence are excluded from this report and are identified (in dark red) in the Annexure B-C.” giving reference to the Project Activity Instances that have been excluded from this monitoring period in the ER calculation sheet, this was verified by the VVB using supporting documents and the information available in the previous monitoring reports to achieve a reasonable level of assurance. 2. The assessment team can confirm that project proponent has now added a statement under section 3.1 of the revised monitoring report that “PAIs excluded from this monitoring report do not have positive emissions, and this can be verified in the Annexure B-C as well as the individual data sheet”. VVB checked the PAI’s that have been excluded from this monitoring period mentioned in the Excel sheet (Annexure B-C) and the individual quantification sheets for all the client facilities and can confirm that the Project Activity Instances included in this monitoring period have no net positive emissions in accordance with the requirements in the VCS Standard v4.4. 	
		<p><u>Verra Response</u> The VVB confirmed that all instances included in the grouped project that do not account for emission reductions during the current period do not have positive GHG emissions. Further, the information on all instances was included in Appendix B-C.</p> <p>The finding is closed.</p>	

5	Instances included during the current monitoring period						
	<table border="1"> <tr> <td data-bbox="239 1328 1001 1364"><u>Issues</u></td> <td data-bbox="1001 1328 1778 1364">Round 1</td> <td data-bbox="1778 1328 1906 1364">Closed</td> </tr> <tr> <td data-bbox="239 1364 1001 1396"></td> <td data-bbox="1001 1364 1778 1396"><u>VVB Response</u></td> <td data-bbox="1778 1364 1906 1396"></td> </tr> </table>	<u>Issues</u>	Round 1	Closed		<u>VVB Response</u>	
<u>Issues</u>	Round 1	Closed					
	<u>VVB Response</u>						

<p>a) There is no explanation in the MR on how the new instances included during the current monitoring period comply with the inclusion criteria.</p> <p>b) Within the eligibility criteria, the VVB has not explained how the new instances added to the project comply with the applicability conditions of the methodology (included in section 4 of the methodology). Also, the VVB has not provided information on how it verified the remaining lifetime of the existing technology.</p> <p>c) It is not clear how the VVB verified the baseline scenario of the instances added during the current monitoring period, as per the requirements stated in the registered PD section 2.4. Please the consider the requirement from the VCS Standard paragraph 3.5.15 that states: “New project activity instances ... are subject to the baseline scenario determined in the project description for the specified project activity and geographic area”</p> <p>d) Also, it is not clear how the VVB verified the additionality of those project activity instances included in the current monitoring period, as per the requirements stated in the registered PD section 2.5. Please consider the requirement from the VCS Standard section 3.5.15, which states: “the new project activity instances have financial, technical and/or other parameters (such as the size/scale of the instances) consistent with the initial instances, or face the same investment, technological and/or other barriers as the initial instances.”</p> <p>Action Required For issues a - d above, the VVB must provide the requested</p>	<p>a) The verification team checked section 3.3 of the revised monitoring report titled “Grouped Projects” and found that PP has included reference to the eligibility criteria for new project activity instances in Appendix C-2 of the revised monitoring report. As per the guidelines in the VCS Monitoring Report Template V4.1 state that “For a grouped project, provide relevant information about new instances of the project activity(s) and demonstrate and justify how each new instance of the project activity(s) meets the eligibility criteria set out in the project description. Address each eligibility criteria separately” VVB found that the table for eligibility criteria for new Project activity Instances in Appendix C-2 of the revised monitoring report has been mentioned in accordance with the section 3.4 of the VCS PD (version 2.0, dated:05/07/2013) and in accordance to the guidelines in the VCS Monitoring Report Template v4.1.</p> <p>b) The verification team has now added a table in the revised verification report for the eligibility criteria for new project activity instances as per that set out in the registered PD for the inclusion of new project activity instances in section 3.4 titled “Grouped Project” of the verification report (version 1.2, dated: 08/03/2023) in accordance with the VCS guidelines.</p> <p>c) As per the requirements stated in the registered PD section 2.4, VVB has now added a paragraph in the revised verification report regarding those instances that are added during the current monitoring period in the baseline scenario in the project activity and the information added in the revised verification report is in accordance with the requirements of the VCS standard. The information mentioned has been assessed by the assessment team and it is found to be appropriate.</p> <p>d) VVB assessed the additionality of the project activity instances included in the current monitoring project using</p>	
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<p>information / explanation in line with the respective requirements for each identified issue.</p> <p>Program Rule(s) Registered PD; VCS Standard v4.3</p>	<p>tool 02 “Combined tool to identify the baseline scenario and demonstrate additionality” and found that the group project is deemed additional as it is a first of its kind project. The additionality is assessed in accordance with the VCS registered PD and as per the VCS guidelines.</p>	
	<p><u>Verra Response</u></p> <p>An assessment of how the project complies with the inclusion criteria was included in Table 2 of the revised monitoring report.</p> <p><u>Issue:</u></p> <ol style="list-style-type: none"> 1.- It is not clear how the VVB verified that all new instances comply with the applicability conditions of the methodology. 2.- Further, from the information in Table 2 of the revised monitoring report, it seems that some of those instances include activities that are not eligible anymore under the VCS Standard v4.4, such as, but not limited to, fuel switching or energy generation using biomass. 3.- The verification report was revised, however, it is still not clear how the VVB assessed the baseline situation for each of the new instances added during the current monitoring period, based on the requirements in the registered project description. This includes, but is not limited to, i) how the VVB verified the baseline scenario for each ICI site Client Facility with an ex ante audit of 12 to 24 months and ii) how the VVB verified the continuation of the current situation, considering the lifetime of the installed equipment. 4.- The VVB states that the grouped project is deemed additional as it is a first of its kind. However, the registered PD states that “Step 0; as such the Sustainable Community project is not a first of its kind: in fact GHG reduction projects have been carried out in Québec;”. Further, it is not clear how the VVB checked the regulatory surplus of the instances added during the current monitoring period. 	

		<p><u>Action required:</u></p> <ol style="list-style-type: none"> 1. The VVB must provide an assessment in the verification report including how it determined that the new instances added to the grouped project during the current period comply with the applicability conditions of the methodology, section 4. 2. The VVB must ensure that all new instances added during the current verification period are eligible under the current version of the VCS Standard v4.4. table 1, as required in the VCS Standard Appendix 3. 3. The VVB must provide an assessment in the verification report on the baseline situation for those instances added during the current monitoring period, based on the requirements of the registered PD, applied methodology and VCS Standard v4.4. 4. The VVB must provide an assessment in the verification report on the additionality of those instances added during the current monitoring period, based on the requirements of the registered PD, applied methodology and VCS Standard v4.4. Further, the VVB must include an assessment on the regulatory surplus of the new instances added during the current monitoring period. 5. The VVB must ensure that all requirements included in section 3.6.17 of the VCS Standard v4.4 are reported and verified. <p><u>Program Rule:</u> VCS Standard v4.4, sections 3.6.15, 3.6.17, and Table 1. VCS Standard Appendix 3: “Grouped projects registered under the VCS Program shall be prohibited from adding new project activity instances of the newly excluded project types on or after 1 January 2020; verification reports dated on or after 1 January 2020 shall not be accepted where they include the validation of</p>	
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		<p>such new project activity instances.”</p> <p>The finding remains open.</p> <p>Round 2</p> <p><u>VVB Response</u></p> <ol style="list-style-type: none"> 1. VVB has now included the assessment of the new instances included in this monitoring period under appendix 6 in the revised verification report against the applicability criteria set out in the methodology VM0018 v1.0. 2. VVB can confirm that the final files were submitted to VERRA in 2022 whereas, the review of the project took place in 2023. However, PP will ensure to only include instances in the next monitoring periods which are eligible as per the latest requirements of the VCS. 3. VVB has included a paragraph under section 4.4 of the revised verification report demonstrating the procedure undertaken during the assessment of the baseline situation of the new PAI's included in this verification period in line to the requirements of the PD, applied methodology and VCS Standard v4.4. 4. The new PAI's added during the current monitoring period have been declared and VVB can confirm that they have assessed the new PAI's as an uncommon practice, as defined in the renewal of the PD v 1.2 for the crediting period of 2020-2029. VVB has added a paragraph under section 4.1 of the revised verification report on the additionality of the new PAI's in compliance with the requirements in the registered PD, applied methodology and requirements in the VCS Standard v4.4. 5. VVB has now revised the verification report to include the eligibility criteria for the new project activity instances added during the current monitoring period in 	
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		<p>accordance with the requirements under section 3.6.17 of the VCS Standard v4.4.</p>	
		<p><u>Verra Response</u> 1.- The VVB replied in Appendix 6 of the revised verification report stating that: “It was confirmed through the on-site visit that multiple client facilities have actively enrolled in this initiative are contributed to making contributions towards reducing GHG emissions through the adoption of energy efficiency measures and waste diversion systems.”</p> <p><u>Issue Raised:</u> However, the VVB did not perform a site visit as part of the activities during the current monitoring period. Further, the applicability conditions as per section 4, items a), b), c) and d) of the applied methodology were not assessed.</p> <p><u>Action Required:</u> The VVB is required to assess the applicability conditions of all methodology requirements for all new instances added during the current monitoring period. Further, the VVB shall explain how it could ensure a reasonable level of assurance when validating the new instances added given that it did not perform an on-site visit.</p> <p>The finding remains open.</p> <p>2.- Regarding the eligibility of the new instances added to the project, the VVB states that: “VVB can confirm that the final files were submitted to VERRA in 2022 whereas, the review of the project took place in 2023. However, PP will ensure to only include instances in the next monitoring periods which are eligible as per the latest requirements of the VCS.”</p> <p><u>Issue raised:</u></p>	

		<p>Table 1 with the eligibility of project types was introduced in the VCS Standard version 4.0, released on 19 September 2019. The VCS Standard applicable at the time of submission of the documents for verification also includes the eligibility Table 1, and states: “Grouped projects registered under the VCS Program shall be prohibited from adding new project activity instances of the newly excluded project types on or after 1 January 2020; verification reports dated on or after 1 January 2020 shall not be accepted where they include the validation of such new project activity instances.”.</p> <p><u>Action required:</u> The VVB is required to assess the eligibility of the new project instances added to the grouped project.</p> <p>The finding remains open.</p> <p>3.- Regarding the baseline scenario of the new instances added to the project, the VVB includes a statement in the revised verification report that states: “The baseline scenario for a project activity falling under sectoral scope 3 involves the consumption of fossil fuels, while for a project activity falling under sectoral scope 13, it entails landfill waste. The project type activity encompasses two types: energy demand and waste diversion.”</p> <p><u>Issue raised:</u> The revised documentation does not include an assessment of all specific requirements set in the applicable methodology regarding the baseline scenario.</p> <p><u>Action Required:</u> The VVB is required to address all specific requirements set in the applicable methodology regarding the baseline scenario. This</p>	
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		<p>includes, but is not limited to, a) baseline adjustments b) the remaining useful life of the baseline equipment c) an assessment of legal requirements and how they can affect the baseline scenario.</p> <p>The finding remains open.</p> <p>4.- The VVB, in the answer to the current findings for the period 1 January 2019 to 31 December 2019, refers to the revised project description approved for the crediting period 2020-2029, which is not applicable for the current monitoring period.</p> <p><u>Issue raised:</u> The revised project description approved for the second crediting period 2020-20 is not applicable to the current verification period (1 January 2019 to 31 December 2019). Further, the statement included in section 4.4 of the revised verification report does not include an assessment of additionality as required by the applicable methodology.</p> <p><u>Action required:</u> The VVB must ensure that the revised monitoring report and verification report includes a demonstration of the additionality of the new instances included in the grouped project following all requirements, including the methodology requirement that states that: “Regardless of the specific project type being proposed, the project proponent must follow the step-wise approach specified in the CDM Combined Tool to Identify the Baseline Scenario and Demonstrate Additionality to identify the baseline scenario and demonstrate additionality. The tool shall be applied with baseline alternatives and project scenarios categorized by project units. The cost savings associated with energy efficiency shall be included in the investment analysis.”</p> <p>The finding remains open.</p>	
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		<p>5.- The VVB included the inclusion criteria as required in the VCS Standard v4.4.</p> <p><u>Issue raised:</u> However, it is not clear how the VVB assessed the compliance of each of the requirements. Also, the VVB must provide a justification for how a reasonable level of assurance was achieved considering that it did not perform an on-site visit.</p> <p><u>Action required:</u> The VVB must ensure to describe in the revised verification report how it assessed the compliance with the requirements, and further explain how a reasonable level of assurance was achieved given that the VVB did not perform a site visit.</p> <p>The finding remains open.</p>	
		<p>Round 3</p> <p><u>VVB Response</u></p> <ol style="list-style-type: none"> 1. VVB can confirm that PP has removed all new project activity instances added during the current monitoring period and their associated GHG emission reductions from this monitoring report. The verification team can also confirm the new project activity instances added during the monitoring period have now been excluded from the revised verification report. The excluded Project activity instances and their associated GHG emission reductions from the current monitoring period have been mentioned in the worksheet “Excluded 2019 New PAI” of the ER Sheet and were verified by the verification team with the records provided by the PP as mentioned under section 1.3 of the revised verification report to ensure a reasonable level of assurance. 2. VVB can confirm that PP has removed all new project 	

		<p>activity instances added during the current monitoring period and their associated GHG emission reductions from this monitoring report. The verification team can also confirm the new project activity instances added during the monitoring period have now been excluded from the revised verification report. The excluded Project activity instances and their associated GHG emission reductions from the current monitoring period have been mentioned in the worksheet “Excluded 2019 New PAI” of the ER Sheet and were verified by the verification team with the records provided by the PP as mentioned under section 1.3 of the revised verification report to ensure a reasonable level of assurance.</p> <ol style="list-style-type: none"> 3. VVB can confirm that PP has removed all new project activity instances added during the current monitoring period and their associated GHG emission reductions from this monitoring report. The verification team can also confirm the new project activity instances added during the monitoring period have now been excluded from the revised verification report. The excluded Project activity instances and their associated GHG emission reductions from the current monitoring period have been mentioned in the worksheet “Excluded 2019 New PAI” of the ER Sheet and were verified by the verification team with the records provided by the PP as mentioned under section 1.3 of the revised verification report to ensure a reasonable level of assurance. 4. VVB can confirm that PP has removed all new project activity instances added during the current monitoring period and their associated GHG emission reductions from this monitoring report. The verification team can also confirm the new project activity instances added during the monitoring period have now been excluded from the revised verification report. The excluded Project activity instances and their associated GHG emission reductions 	
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		<p>from the current monitoring period have been mentioned in the worksheet “Excluded 2019 New PAI” of the ER Sheet and were verified by the verification team with the records provided by the PP as mentioned under section 1.3 of the revised verification report to ensure a reasonable level of assurance.</p> <p>5. VVB can confirm that PP has removed all new project activity instances added during the current monitoring period and their associated GHG emission reductions from this monitoring report. The verification team can also confirm the new project activity instances added during the monitoring period have now been excluded from the revised verification report. The excluded Project activity instances and their associated GHG emission reductions from the current monitoring period have been mentioned in the worksheet “Excluded 2019 New PAI” of the ER Sheet and were verified by the verification team with the records provided by the PP as mentioned under section 1.3 of the revised verification report to ensure a reasonable level of assurance.</p> <p><u>Verra Response:</u> The VVB clarified that new instances that were added during the current verification period were now removed. As there are no new instances added, the finding can be closed. The finding is closed.</p>	
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6	Monitoring Plan, Parameters available at validation and monitored parameters		
	<p><u>Issue</u> Sections 4.1 and 4.2 in the MR do not present the required parameters but instead refer to Appendix C (consolidation for</p>	<p>Round 1 <u>VVB Response</u> VVB checked the revised monitoring report and can confirm that</p>	<p>Closed</p>

<p>each client facility/generic PAI) and Appendix E. Furthermore, Appendix C does not actually provide the information, and the information submitted as Annex to Verra (with respect to Appendix C) only presents data for 2017 and 2018 and no data is provided for the monitoring period 01/01/2019 to 31/12/2019.</p> <p>Regarding section 4.3 (monitoring plan), instead of providing the information required in the referred section, the MR mentions it is the same as in previous verifications that were accepted.</p> <p><u>Action Required</u> The VVB must confirm that the revised monitoring report presents the parameters in Sections 4.1 and 4.2 (as provided in Appendix E) and that section 4.3 is completed with the required information. Furthermore, the VVB must explain how it has verified the 2019 considering that the Appendix C in the document “Appendixes Monitoring Report - Will Solutions (05-08-2020)” only presents data for 2017 and 2018.</p> <p><u>Program Rule(s)</u> VCS MR template v4.1</p>	<p>the tables have now been added in the section 4.1 titled “Data and Parameters Available at Validation” and section 4.2 titled “Data and Parameters Monitored” in compliance with the guidelines mentioned in section 4.1 and 4.2 of the VCS-Monitoring-Report-Template-Version-4.1. Also, PP has revised the section 4.3 titled “Monitoring Plan” in accordance to the guidelines mentioned under section 4.3 of the VCS-Monitoring-Report-Template-Version 4.1. VVB can confirm that the information added is found appropriate and exact and is according to the VCS guidelines.</p>	
	<p><u>Verra Response</u> The monitoring report was updated to include a reference to the default values applied. However, given the number of instances involved in the project activity, it is not possible to include the values of monitored parameters in the monitoring report tables. The finding is closed.</p>	

<p>7 Incomplete or missing sections</p>		
<p><u>Issue</u> In different sections in the monitoring report, the PP refers to information contained in the Appendix which is to be provided “upon request”.</p> <p><u>Action Required</u> The VVB must confirm that the Monitoring Report includes the</p>	<p>Round 1</p> <p><u>VVB Response</u> VVB has assessed all the sections in the revised monitoring report with the documentary evidence shared by the PP during the verification and can confirm that the information added in monitoring report is in compliance with the guidelines mentioned in the VCS-Monitoring-report-Template-v4.1.</p>	<p>Closed</p>

<p>information contained in the appendixes quoted in the Monitoring Report.</p> <p><u>Program Rule(s)</u> VCS MR template v4.1</p>		
	<p><u>Verra Response</u> The monitoring report was updated as required. The finding is closed.</p>	

8 Baseline and project emissions		
<p><u>Issue</u> Sections 5.1 and 5.2 refer to Appendix B and C but they were left in blank (“available upon request”).</p> <p><u>Action Required</u> The VVB must confirm that the revised MR presents the required information in sections 5.1 and 5.2. The VVB must ensure that the MR contains a description of the baseline and project emissions, providing sufficient information to allow the reader to reproduce the calculation (as required in the monitoring report template)</p> <p><u>Program Rule(s)</u> VCS MR template v4.1; VCS Standard v4.3</p>	<p>Round 1</p> <p><u>VVB Response</u> PP has updated the sections 5.1 and 5.2 of the revised monitoring report. The information from the excel sheet have not been included in the revised monitoring report as the sheets include confidential information on client facilities as per PP. However, PP has provided the Excel sheets to the VVB as mentioned under the Appendix B of the Monitoring report and submitted to VCS for review.</p>	<p>Closed</p>
	<p><u>Verra Response</u> The VVB states that the information from sections 5.1 and 5.2 of the monitoring report were not included in the revised monitoring report as it includes confidential information.</p> <p><u>Issue:</u> 1.- The VVB states that information in sections 5.1 and 5.2 is confidential, however, there is no confirmation in the verification report that the information meets the VCS Program definition of commercially sensitive information, as required by the VCS Standard v4.4, section 3.5.3, according to which estimation and monitoring of GHG emission reductions shall not be considered commercially sensitive. 2.- The submitted spreadsheet does not allow the replication of the calculations.</p> <p><u>Action required:</u></p>	

		<p>1.- The VVB is required to provide a confirmation that the commercially sensitive information complies with the VCS definition of commercially sensitive.</p> <p>2.- The VVB is required to explain how sections 5.1 and 5.2 are considered commercially sensitive, given that GHG emission reductions estimation and monitoring shall not be considered commercially sensitive, as per the VCS Standard v4.4</p> <p>3.- The VVB must ensure that the calculation spreadsheet allows the replication of the calculations.</p> <p><u>Program Rule:</u> VCS Standard v4.4 section 3.5.3: “The validation/verification body shall confirm that any information designated by the project proponent as commercially sensitive meets the VCS Program definition of commercially sensitive information. Information in the project description related to the determination of the baseline scenario, demonstration of additionality, and estimation and monitoring of GHG emission reductions and removals shall not be considered to be commercially sensitive and shall be provided in the public versions of the project description.”</p> <p>The finding remains open.</p>	
		<p>Round 2</p>	
		<p><u>VVB Response</u></p> <p>1. VVB has now added a paragraph under section 4.4 “Accuracy of GHG Emission Reduction and Removal Calculations” of the revised verification report, confirming that the verification team checked the quantification of both baseline and project emissions from client facilities with the individual quantification sheets for all client facilities shared by the Project proponent. Since, the quantification sheets contain financial, commercial and/or technical information that belong to the Client facilities which are commercially sensitive</p>	

		<p>information as per section 2 of the VCS Program Definitions v4.2, para 1, which states that “Trade secrets, financial, commercial, scientific, technical or other information whose disclosure could reasonably be expected to result in a material financial loss or gain, prejudice the outcome of contractual or other negotiations or otherwise damage or enrich the person or entity to which the information relates. Also referred to as “Commercially Sensitive Information.”. VVB can confirm that the reported emission reductions are accurate and complete in accordance with the VCS Standard V4.4, to achieve a reasonable level of assurance.</p> <ol style="list-style-type: none"> 2. The information mentioned under section 5.1 and 5.2 of the monitoring report was checked with the evidence shared by the project proponent as Excel sheet (Appendix B-C) and Individual quantification sheets for all client facilities which substantiate the calculation of emission reductions in accordance with the VCS Standard v.4.4. The details summarized in the data sheet are not included in the monitoring report since it contains confidential information on client facilities as explained above. However, it is shared to Verra for review. 3. VVB checked the individual quantification spread sheets for each new PAI included in the current verification period and can confirm that the information mentioned in the calculation spreadsheet substantiates the calculations accurately and completely. Hence, an acceptable level of assurance has been attained. 	
		<p><u>Verra Response</u></p> <ol style="list-style-type: none"> 1.- The VVB confirmed that the information in sections 5.1 and 5.2 complies with the definition of commercially sensitive as per the VCS Standard v4.3. <p>The finding is closed.</p>	

		<p>2.- The VVB states that the information on the client’s facilities cannot be shared given that it complies with the definition of commercially sensitive.</p> <p><u>Issue raised:</u> However, the VCS Standard v4.4 states that “Information in the project description related to the determination of the baseline scenario, demonstration of additionality, and estimation and monitoring of GHG emission reductions and removals shall not be considered to be commercially sensitive and shall be provided in the public versions of the project description.” Given that sections 5.1 and 5.2 are related to the estimation and monitoring of the emission reductions, they shall not be considered commercially sensitive and shall be provided in the public versions of the project description.</p> <p><u>Action required:</u> The VVB must ensure that the information related to the determination of baseline, additionality and estimation and monitoring of the GHG emission reductions is included in the documentation.</p> <p>The finding remains open.</p> <p>3.- The VVB states that “VVB checked the individual quantification spread sheets for each new PAI included in the current verification period and can confirm that the information mentioned in the calculation spreadsheet substantiates the calculations accurately and completely”</p>	
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		<p>Round 3</p> <p><u>VVB Response</u></p> <ol style="list-style-type: none"> 2. VVB confirms that the PP has incorporated the details regarding the monitoring of GHG emission reductions for all client facilities within the current monitoring period, as outlined in sections 5.1 and 5.2 of the revised monitoring report. The updated information was cross verified with the individual quantification sheets in the ER Sheet and has been determined to be accurate and complete. 3. VVB confirms that the PP has incorporated the individual quantification sheets as worksheets in the ER Calculation sheet. This inclusion accurately and comprehensively substantiates the emission reduction calculations for all client facilities during the current monitoring period. Furthermore, 	

		<p>the verification team has appended a paragraph in section 1.3 of the revised verification report, outlining the evidence documents and records reviewed to attain a reasonable level of assurance.</p> <p>Verra Review:</p> <p>The VVB reviewed all calculations and data sources used for the emission reduction calculations for all client facilities.</p> <p>The finding is closed.</p>	
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9 Possibility of double counting			
	<p><u>Issue</u> The reason why there could be no double counting with the Canadian cap and trade system is not clearly explained in the MR. Also, the explanation in the MR seems to be contradictory to the information contained in Appendix A.</p> <p><u>Action Required</u> The VVB must provide more information on how it has assessed that there is no possibility of double counting with the Canadian ETS.</p> <p><u>Program Rule(s)</u> VCS Standard v4.3; VCS Registration & Issuance Process v4.2</p>	<p>Round 1</p> <p><u>VVB Response</u> The PP had submitted a declaration to VVB stating that project is not participating in any other program and during the assessment it was found that the project activity has not been registered in any other GHG project, same has been mentioned in section 4.0 of the verification report and also similar information can be found in section 1.9 of the revised monitoring report. However, the monitoring report also states that “the project proponent, does not participate in any other GHG program, neither regulated nor voluntary. Will Solutions is only active in the VCS program. Will Solutions, does not participate to the Quebec regulated market, named the SPEDE¹, and neither to the WCI. The double counting concerns of the VCS Program have been addressed in the previous four Monitoring Reports regarding the Quebec’s Cap-and-Trade System for GHG allowances, named the SPEDE. Further information on how the project proponent avoids double counting risks with the SPEDE can be found in Appendix A-1”. The assessment team has checked the information present in</p>	<p>Closed</p>

¹ Web governmental reference to the SPEDE <http://www.mddelcc.gouv.qc.ca/changements/carbone/documents-spede/in-brief.pdf>

		<p>Appendix A-1 of the monitoring report inline to that all the publicly available sources were also verified and it can be concluded that all the PAI involved are completely unique and there is no double counting of PAI.</p>	
		<p><u>Verra Response</u> The Appendix A of the revised monitoring report was completed to explain that there is no double counting of the emission reductions. The finding is closed.</p>	

10 Methodology requirement			
	<p><u>Issue</u> It is not clear how the VVB verified the requirement on page 18 of the methodology, which states that “A methane collection and destruction system may be in place at the disposal site. If such a system is active in the landfill or the area of the landfill where this material is being disposed, then its characteristics must be identified and the efficiency (ie, percent of total methane generation that is captured and destroyed) must be accounted for in a reasonable manner”.</p> <p><u>Action Required</u> The VVB must provide more information on how it has verified the referred requirement contained in the methodology.</p> <p><u>Program Rule(s)</u> Applied methodology VM0018</p>	<p>Round 1</p> <p><u>VVB Response</u> The waste management activities, for all the PAI are upstream activity, i.e., it is based on the management and diversion of the waste before it reached the landfill site. However, the PP has taken into account the 'EF13 = CO2e emission factor of the waste stream that takes into account the different management scenario, at landfill, regarding the flaring or no flaring of the methane (biogas) and/or its use or not for energy recovery.' For the calculation of the GHG emission reductions. The PP is using the specific emission factors from the USEPA (WARM version 15, 2020) in accordance with the methane management in place at the specific landfill whether flaring, no flaring, energy recovery or other inputs are present. However, by taking a conservative approach the project proponent assumes a flaring scenario for every PAI associated with the sectoral scope 13 and has been considered for the emission reduction verification.</p> <p><u>Verra Response</u> The VVB states that the emission reductions were calculated</p>	<p>Closed</p>

		considering that all landfills were flaring the landfill gas in the baseline scenario, which is conservative. The finding is closed.	
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