



**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:

This project activity is concentrated over the large client facilities, which could be residential, institutional, and commercial, and to bind them together in a common territory within the province of Quebec where the regional conditions and regulations for the different client facilities are grouped. This grouped project comprises of the Energy Efficiency (EE) and Solid Waste Diversion (SWD) activities. All the Project Activities Instances (PAIs) must meet the following criteria set based on registered PD/1/, if they are being included in the group project:

- a. It must be with in the territory of the Quebec
- b. Be implemented after 01/01/2010
- c. Must be a registered member of the group project (contracted with Will Solutions Inc.)
- d. They are required to be using or having similar technology or measure as the generic PAIs and fall in scope 3 and 13
- e. Be auditable and verifiable
- f. And GHG reduction of each project unit must be less than 5,000 tCO_{2e}/year.

Will Solutions Inc. contracted 'Earthood Services Private Limited' (hereafter 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 4.2 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.

A total of 04 CARs and 04 CLs and 02 FAR has been raised during the current verification process of the above referred project activity and all these raised findings were successfully closed. No FAR was raised during the previous verification.

The verification consisted of three phases: a. Desk review of the project; b. Follow-up remote site 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.

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 /2.1/. 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 the Province of Quebec for the period 01/01/2019 to 31/12/2019 (including Both days) amounts to Net GHG emission reductions of 780,019 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 the Province of Quebec Canada (hereafter called project). This project has already been registered as a VCS group project (VCS ID 929) on 11/07/2013 /1/. The objective of this verification is a thorough and an 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 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 submission of suitable and relevant project related documents to the verification team. The documents were reviewed against the following guidelines and protocols:

- VCS Standard: VCS standard Version 4.2, dated 19/09/2019 /6/
- Validated VCS Project Description, version 02 dated 05/07/2013 /1/
- VCS Program Guide, Version 4.1, 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 be provided as inputs 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 were considered necessary to give reasonable level of assurance that reported estimated GHG emission reductions to be fairly stated.

Following are the types of evidence documents and records that were checked by the VVB during verification:

- Declaration for the confirmation that the project is ongoing
- Fuel data/ electricity consumption records/16/
- Individual Quantification sheets/30/
- Calibration certificates /18/
- Billing records, weighing tickets, etc./16/.

Section 2.4 can be referred for more details about various activities conducted to achieve the reasonable level of assurance. In our opinion, the reported GHG emissions reductions were calculated correctly based on 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 4.2/6/-

1.4 Summary Description of the Project

The Energy Efficiency and Solid Waste Diversion Activities within a Sustainable Community project document was prepared by Will Solutions Inc. to quantify and originate GHG emission reductions in conformance with the VCS Methodology VM0018 Energy Efficiency/Solid Waste Communities-as-Sustainable-Community Methodology.

SCSP is a project to quantify and originate GHG emission reductions in conformance with VCS Methodology VM0018 Energy Efficiency and Solid waste Diversion Activities within a Sustainable Community (Version 1.0). The project targets a large range of Client Facilities, all located inside the Province of Quebec, that are part of the industrial, commercial or institutional (ICI) sector, and/or property of several and different owners.

The baseline scenario is undertaken for each client facility with an ex-ante audit from 12-24 months (new project activity instances), the following information is included:

1. Perimeter of the project unit.
2. Determination of the Unit of productivity.
3. Collection of data related to GHG emissions, being energy consumption, biomass usage, methane avoidance.
4. In case of new buildings, the baseline scenario will be the actual CCQ and/or Leed Canada 2009 energy performance requirement.

This is found in compliance with section 2.4 of the VCS PD/1/

This project activity is concentrated over the large client facilities, which could be residential, institutional, and commercial, to bind them together in a common territory within the province of Quebec where the regional conditions and regulations for the different client facilities can be matched. This group project is comprising of the Energy Efficiency (EE) and Solid Waste Diversion (SWD) activities. All the Project Activities Instances (PAIs) must meet the following criteria set based on registered PD/1/, if they are being included in the group project:

- a. It must be with in the territory of the Quebec
- b. Be implemented after January First, 2010
- c. Must be a registered member of the group project (contract with Will Solutions Inc.)
- d. They are required to be using or having similar technology or measure as the generic PAIs and fall in scope 3 and 13
- e. Be auditable and verifiable
- f. And project unit GHG reduction must be less than 5,000 tCO_{2e}/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

A total of 735 PAIs are stated by the PD and they all fall under one or another above group, and 84 clients facilities were already part of the previous monitoring report and 25 client facilities did not participate as they were unable to provide records/ evidence during the current monitoring period (01/01/2019 to 31/12/2019).

Also, this project is contributing to sustainable development by improving the SDG indicators by increasing the access of small scale industries and enterprises to financial services and their incorporation into value chains and markets, empowering and promoting the social, economic and political inclusion of all, Supporting positive economic, social and environmental links between urban, peri-urban and rural areas by strengthening national and regional development planning, waste generation reduction, Tonnes of GHG removal, and promoting effective public, public private and civil society partnerships.

The summary of the project activity has been provided 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
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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	01/01/2019 to 31/12/2019	
Project participants	Will Solutions Inc.	
Total Number of Client Facilities	84 client facilities were part of the former MR out of which only 59 client facilities were able to provide data, 25 client facilities are excluded as they did not participate for the current monitoring period (01/01/2019 - 31/12/2019).	
Total Number of PAIs	735	
Emission reduction verified	780,019 tCO ₂ e	
SDG Achieved	SDG 9.3	Increase the access of small-scale industrial and other enterprises, in particular in developing countries, to financial services, including affordable credit, and their integration into value chains and markets.
	SDG 10.2	By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status.
	SDG 11.A	11.A Support positive economic, social and environmental links between urban, peri-urban and rural areas by strengthening national and regional development planning.
	SDG 12.5	By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse.
	SDG 13.0	Tonnes of greenhouse gas emissions avoided or removed.
	SDG 17.17	Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships.

2. VERIFICATION PROCESS

The registered VCS project is undergoing fifth verification under VCS during this monitoring period, 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 comply with the criteria and relevant guidance provided by the VCS Board. The 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 issue and issuance of final reports 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

As per the prevailing conditions mentioned in 2.4 below, a remote site visit was only conducted. However, the rigor in collecting and verifying the data involved in measuring emission reductions was maintained. As part of document review, the required documents and the details for the verification of project activity implementation were collected from Mr. Martin Clermont, President of Will Solutions Inc. through emails and subsequent telephonic calls and interviews. The details of the telephonic interviews are summarized in table 2 below.

Table 2: Details of telephonic interviews are summarized in table 2 below.

Table 2: Details of telephonic interview

No.	Interviewee			Date	Topics	Team Member
	Last name	First name	Affiliation			
1.	Claudia	Lesage	Will Solutions Inc.	09/03/2022	<ul style="list-style-type: none"> • Operation and performance of project activity • data management and reporting • QA/QC systems and monitoring/measuring systems & data verification • Record keeping and metering guidelines, meter specifications, accuracy, • make Calibration Requirements procedure, frequency/scheduling, records 	Sanjay Kumar k & Apoorva Banerjee
2.	Martin	Clermont	Will Solutions Inc.	09/03/2022	<ul style="list-style-type: none"> • Data collection, recording and archiving • Baseline and project • Emissions and leakages • ER calculation methods 	Sanjay Kumar k & Apoorva Banerjee

3.	Christophe	Kaestli	CertiConseil	09/03/2022	<ul style="list-style-type: none"> • Project implementation, • Operation, boundary • Technical specifications • Emergency procedures • Change / failure in meters 	Sanjay Kumar k & Apoorva Banerjee

2.4 Site Inspections

Generally, in normal circumstances, a physical site visit is planned in an effort to interview the plant personnel to substantiate the information provided in the monitoring report, although due to outbreak of COVID-19 pandemic, it was not possible to conduct the physical site visit for this verification. Also, it was not possible to travel between countries as per the restrictions and guidelines provided by the Government of India and Government of Canada. Restrictions were also applicable for the ESPL auditors based in India, Brazil, and Europe. That being the case, no site visit was done by the assessment team of ESPL for this verification. It is certain to note that the site visit for the verification is not compulsory in VCS program. However, if a reasonable level of assurance can be achieved by a VVB (as per Section 4.1.2 of the VCS Standard, v4.2) without conducting a site visit then this is within the VCS rules. Therefore, in this verification, a reasonable level of assurance has been achieved by ESPL for the verification by applying various alternate means, as explained below.

The alternative means adopted by the VVB

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

Table 3: Alternatives means of site visits

Requirement	Information provided by PP	Alternative means of Verification
Project implementation and operation	<p>The project activity has been implemented in 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 are in line with 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. It is emphasised here that for grouped projects, as per VVS v4.2, para 4.1.23 inter alia "...The number of instances included in the project, eligible for monitoring and generation of VCU shall be proportional to the percentage of sampled instances found to be in compliance by the validation/verification body "</p> <p>So accordingly VVB sampled 6 PAIs (square root of 41) during the remote audit out of 41 (total PAI verified out of 735 PAIs) adopting the sampling size requirements given in the methodology VM0018, version 01 in section 8.3 ¹. Additionally, it is stated here that due to the COVID induced barriers in movement and availability of personnel of the identified PAIs, the verification was performed by interviewing with the representatives of the project proponent as mentioned in Table 2. It was found that the stated monitoring plan as mentioned in the registered PD is adhered to.</p>

¹ <https://verra.org/wp-content/uploads/2017/10/VM0018v1.0.pdf>

		<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 evidences collected, that the grouped project activity is implemented in the Quebec province of Canada and in line with registered PD, registered monitoring plan.</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</p> <p>Demonstrates the installation status of project technologies as per the monitoring plan /1/. In addition to that a videographic interview was conducted on 09/03/2022 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 fifth 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 PAI 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 sites as a supportive document of monitoring activity.</p> <p>In addition to that a videographic interview was conducted on 09/03/2022 and the details of the monitoring system and procedures was verified. The documents were checked by the VVB and it has been verified that the monitoring activities are following the registered monitoring plan. /4/</p>
<p>Calibration certificates</p>	<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/18/ provide sufficient evidence to verify that the instruments were fulfilling the calibration requirements.</p>

Data and calculation	Supportive Evidence: Please refer the applicable sections of the Monitoring Report for Monitoring Data and Calculations therein.	VVB has checked the data, and calculations made for the emission reductions achieved during the monitoring period by means of desk review. The above verification actions conclude that PP has implemented the data and calculations in line with the registered VCS PD /1/.
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This is the fifth verification of the first crediting period and for ESPL this is the last verification (as this monitoring period coincides with the end of crediting period) of this project activity and confirmed the compliance of project operation and implementation of monitoring systems inline to the registered PDD/01/. It is also important to note that ESPL assessment team did not conduct a physical site visit in the last verification due to the COVID-19 pandemic, 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.

4 Corrective Action request (CARs) and 4 Clarification requests (CLs) were raised and except CAR 04, rest of the CARs and CLs were successfully closed and communicated to project participant during the verification and 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

There were no FAR issued for this project.

2.6 Eligibility for Validation Activities

Not applicable

3. VALIDATION FINDINGS

Not applicable

3.1 Participation under Other GHG Programs

The grouped 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 (01/01/2017 - 31/12/2018) 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/. Certified document was provided by the client to ensure no double counting was assessed for this monitoring period.

3.2 Methodology Deviations

There are no deviations to the applied methodology VM0018 – Energy Efficiency and Solid Waste Diversion Activities within a Sustainable Community” version 1.0.

3.3 Project Description Deviations

Not applicable

3.4 Grouped Project

The verification team can confirm that Will Solutions has not included any new client facilities into the group project in the current monitoring period (01/01/2019 to 31/12/2019) and the current total 59 client facilities with no new PAIs. The Total PAIs are 735 which ESPL has verified from the records made available. In the previous monitoring period (fourth), there were a total of 380 PAI’s in scope 3 and 440 PAI’s in scope 13. However, in the current monitoring period there are a total of 311 PAI’s in scope 3 and 424 PAI’s in scope 13 which was checked with ER Sheet. For some of the client facilities, the PAI’s have been readjusted in the current monitoring period (fifth) than the previous monitoring period (fourth) due to them no longer being able to provide data in the current monitoring period and as a result, the emission reduction from these PAI’s were also removed from the current monitoring period. This was confirmed by the verification team by checking the records provided by the PP for the current monitoring period and same can be verified through the ER Sheets/31/. 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, interview with the PPs and the documents from the previous verification/31/4/.

4. VERIFICATION FINDINGS

4.1 Project Implementation Status

The project activity is a grouped project 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 were included into the grouped project were checked to meet the criteria set out in the registered PD, It was verified that:

- a. All 735 PAIs of 59 client facilities are only located inside the Quebec territory. The location/address of all 59 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 59 dates were verified and found to be meeting the requirement/10/.
- c. These 59 client facilities have signed the agreement with Will Solutions Inc to be a registered member of the group project/14/.
- d. All the 59 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 5,000 tCO₂e/year/11/. The lowest average ER recorded during this MP is 55 tCO₂e by SADC des Basques (group of members) facility (non-zero minimum) to the highest average by First cohorte Group of Member at 1,986 tCO₂e in this monitoring period.

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.

4.5 Safeguards

4.2.1 No Net Harm

Will Solutions Inc. (WILL) is not responsible for conducting or realising any physical sustainable project activity instances (PAI) on behalf of its members as the project proponent. WILL, on the other hand, is pooling all eligible GHG reduction efforts completed by each member of the Sustainable Community (SC) project with the goal of converting them into VCU, selling them, and returning a minimum of 40% of the gross sales to each member based on the amount of GHG reduction efforts completed. WILL is pooling expertise and monetizing expenses in order to democratise the engagement of all civil society players in the fight against climate change.

All new SC members must have their PAI checked to ensure that they comply with environmental regulations. The SC project creates strong and beneficial socio-economic impacts by rewarding economically SME projects as well as municipalities that are focused on Sustainable Development and well aligned with the 17 Sustainable Development Goals (SDG) of the United Nations by grouping all eligible PAI, which are primarily located in remote areas. WILL filed a first SD report to the VERRA registry in early 2022, covering the period beginning January 1, 2016, in order to meet the CORSIA market's need.

WILL adopted a Sustainability Plan in 2018 and has been producing an annual report since then with the goal of continually improving its environmental impact. Since 2007 the most recent report, issued in June 2021, has covered the carbon impact of all company operations. WILL has purchased carbon offsets to attain carbon neutrality since 2007. WILL is also a part of the Net Zero 2030 initiative, which brings together over 1,000 B Corp enterprises, since February 2020.

4.2.2 Local Stakeholder Consultation

All local and regional stakeholders' support for the project, as specified in the Project Document, has previously been validated. WILL also continues to receive community support from NGOs such as the Réseau SADC and Fondation Trois-Rivière Durable, which aim to facilitate the microfinancing (with sustainability in mind) of SMEs and municipalities in remote areas, as well as recruiting their customers (over 10,000 SMEs and municipalities) as new members of the Sustainable Community project.

They promote the recruitment of new members to the sustainable community project by knowing their customers and their sustainable initiatives (on energy usage and waste reduction), with a special focus on those who are willing to act immediately on sustainable development. Refer www.sadc-cae.ca/en/the-reseau/mission.html for additional information on the SADC Réseau. Many articles are accessible on SME Impact and the project proponent's LinkedIn account: www.linkedin.com/company/will-solution, which was cross checked by the verification team and found to be factually correct.

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 various sites/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.

The verification team checked the quantification of both baseline and project emissions from client facilities with the individual quantification sheets shared by the Project proponent. The quantification sheets contain financial, commercial and/or technical information that belong to the Client facilities which are commercially sensitive information as per section 2 of the VCS Program Definitions v4.2.

The baseline situation of the new PAI's included in this verification period was assessed by the verification team against the individual client facility quantification sheets which demonstrate the baseline scenario, energy type and the waster stream depending on the sectoral scope of the project activity. 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.

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 were sourced from the registered PD

Ex-Ante Parameter	Assessment
EF Thermal Energy _{CO2e} (CO2e emissions factor for local generation of thermal energy)	The parameter is described as 'CO2e emissions factor for local generation of thermal energy' and is having unit 'Kg CO2e per GJ'.
EF Fuel _{i N2O} (N2O emissions factor for combustion of each type of fuel (EF Fuel _{i N2O}))	The parameter is described as 'N2O emissions factor for combustion of each type of fuel (EF Fuel _{i N2O})' and is having unit 'Kg N2O per L, m3, or other'
EF Fuel _{i CH4} (CH4 emissions factor for combustion of each type of fuel (EF Fuel _{i CH4}))	The parameter is described as 'CH4 emissions factor for combustion of each type of fuel (EF Fuel _{i CH4})' and is having unit 'Kg CH4 per L, m3, or other'
EF Fuel _{i CO2} (CO2 Emissions Factor for combustion of each type of fuel (EF Fuel _{i CO2}))	The parameter is described as '(CO2 Emissions Factor for combustion of each type of fuel (EF Fuel _{i CO2})' and is having unit 'Kg CO2 per L, m ³ , or other'

<p>OX (<i>Oxidation factor (reflecting the amount of soil or other material covering the waste)</i>)</p>	<p>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. The parameter is in line with applied methodology/7/ and PD/1/</p>
<p>DOC₁ <i>Fraction of degradable organic carbon (DOC) that can decompose</i></p>	<p>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. The parameter is in line with applied methodology/7/ and PD/1/</p>
<p>DOC_j <i>Fraction of degradable organic carbon (DOC) by weight</i></p>	<p>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. The parameter is in line with applied methodology/7/ and PD/1/</p>
<p>MCF Methane correction factor</p>	<p>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 E.. The parameter is in line with applied methodology/7/ and PD/1/</p>
<p>K_j <i>Decay rate for the waste type j</i></p>	<p>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. The parameter is in line with applied methodology/7/ and PD/1/</p>

Φ Model Correction Factor	This is a model correction factor 0.9 applied to account for model uncertainties. This factor is determined using the CDM's "Tool to determine methane emissions avoided from disposal of waste at a solid waste disposal site (Version 05.1.0)" (CDM, 2011).
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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, August 16, 2019	Butane	L	0.001764
3	MERN, August 16, 2019	Biomass and bark residue	Mt	0.000036
3	MERN, August 16, 2019	Diesel	L	0.002790
3	MERN, August 16, 2019	Electricity	kWh	0.000002
3	MERN, August 16, 2019	Gasoline	L	0.002361
3	MERN, August 16, 2019	Coke Carbon	Mt	0.002487
3	MERN, August 16, 2019	Natural Gas	M3	0.001889
3	MERN, August 16, 2019	Fuel Oil 2	L	0.002735
3	MERN, August 16, 2019	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, August 16, 2019	Propane	L	0.001544
13	USEPA, WARM version 2020	Food/organic waste	Mt	0.45
13	USEPA, WARM version 2020	Corrugated cardboard container	Mt	0.16
13	USEPA, WARM version 2020	Mixed paper primarily residential	Mt	0.02
13	CDM Methodology AMS III E	Sewage and sludge	Mt	2.08
13	USEPA, WARM version 2020	Asphalt shingles	Mt	0.02
13	USEPA, WARM version 2020	Medium density fibreboard	Mt	-0.77
13	USEPA, WARM version 2020	Dimensional lumber	Mt	-0.83

Monitored Parameters

Table 6: Verification of the monitoring parameters

Parameter	Volume or Quantity of Fuel (L, m ³ , kg or MT), Electricity (kWh), Quantity of waste (Kg or MT), Length (m), Pressure (Kg/m ²)	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	The 59 client facilities have different EE or SWD measures adopted and all these measures are inline and falling

		<p>in one or another category of the generic PAIs mentioned in the registered PD/01/. Therefore, different PAIs have different 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, excel sheets, 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. The details about the parameter, 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</p>

		was found in line with the applied methodology and registered PD/01/.
	Monitoring equipment	<p>The project currently includes 84, out of which only 59 client facilities have provided evidence in the current monitoring period. There are 25 client facilities from previous monitoring period that have not provided data and are not participating, and 3 new client facilities that have been excluded from the current monitoring period. Therefore, the project activity has 59 client facilities and 735 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 facilities which are monitoring the fuel have the fuel meter gauge installed at the site.</p> <p>The assessment team has verified the installation of monitoring devices for the all facilities crosschecked and found those acceptable through RSV and site records/25/</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 calibrated. The assessment team has verified the calibration certificates of the monitoring equipment used for emission reduction calculation and found that these meters are calibrated/18/.</p>

	<p>How were the values in the monitoring report verified?</p>	<p>The values generated at the client facility are recorded in the sheet 'Client Facility Audit Ex-Ante' for all 59 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 records 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>
	<p>Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?</p>	<p>All the client facilities have signed an 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 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</p>

		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 is ensured to be correct and transfer of data towards the emission reduction calculations takes place in a systematic manner /5/.
Findings	No finding has been raised	
Conclusion	The VVB confirms that: <ul 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. Quality assurance and quality control procedures have been applied in accordance with the registered monitoring plan.	

GHG Calculation:

The emission reduction as per the applied methodology equals the baseline emissions minus project emissions.

Baseline Emissions:

All PAI's baseline emissions (BE_y, in tCO₂e) are the product of the baseline emissions factor (EF₃, in tCO₂/unit of fossil fuel and EF₁₃, in tCO₂/Mt of waste stream) and the fossil fuel consumption (FF) prior to the project, as well as the waste stream (WS) prior to its diversion from landfill management. Mathematically it is expressed as:

$$BE_y = FF_{BL} * EF_3 \dots\dots\dots(\text{sectoral scope 3})$$

$$BE_y = WS_{BL} * EF_{13} \dots\dots\dots(\text{sectoral scope 13})$$

$FF_{BL,y}$ =volume of fossil fuel

$WS_{BL,y}$ =volume of waste stream

EF_3 = CO2e emission factor of the fossil fuel"

EF_{13} = 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

The detailed computations of all the facilities (84-however only 59 facilities provided the full extent of data applicable for this monitoring period due to the impact of COVID on collection of data) were provided in Appendix B of the monitoring report as well as Appendix C, The VVB checked the data for the monitoring period and found to be correct.

Project Emissions

All PAI's Project Emissions (PE_y , in tCO2e) are the product of the project emission factor (EF_3 , in tCO2/unit of fossil fuel and EF_{13} tCO2/Mt of waste stream) and the fossil fuel consumption (FF) used by the project, as well as the waste stream management (WS) through reuse, recycling, or composting (WS).

$$PE_y = FF_p * EF_3 \dots\dots\dots(\text{sectoral scope 3})$$

$$PE_y = WS_p * EF_{13} \dots\dots\dots(\text{sectoral scope 13})$$

$FF_{p,y}$ =Volume of fossil fuel

$WS_{p,y}$ =Volume of waste stream

EF_3 =CO2e emission factor of the fossil fuel

EF_{13} =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 recover

Leakage Emissions

At project unit level, the leakage during the monitoring period is de minimus is zero

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.

The summary of Emission Reductions for the monitoring period is given below:

2019				
	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions (tCO ₂ e)
2019	796,229	16,210	<i>de minimus</i>	780,019
Total	796,229	16,210	<i>de minimus</i>	780,019
Scope 3 2019	249,017	16,210	<i>de minimus</i>	232,807
Total Scope 3	249,017	16,210	<i>de minimus</i>	232,807
Scope 13 2019	547,212	0	<i>de minimus</i>	547,212
Total Scope 13	547,212	0	<i>de minimus</i>	547,212
Total Scope (3 + 13)	796,229	16,210		780,019

The table above only refers to GHG reductions achieved and converted to VCU on the Verra registry under the VCS program. To this must be added 780,019 tonnes of GHG reduction that have been achieved and qualified in this project, declared on all 5 Monitoring Reports, verified by ESPL, and which have been serialized under Will's register for the same period (as WCU). This amount is the summation of 2,691,723 tCO₂ (Monitoring Report 01 to 04 + 780,019 tCO₂e from the 5th Monitoring Report and described in the table below).

This procedure enables the project proponent to consider the issue of overlapping MR periods on the VCS programme, while also recognising the validity of verified GHG reductions, in complete transparency. For fair social equity that promotes broader participation of all stakeholders, including millions of small GHG emitters: small and medium enterprises, small municipalities, and NGOs .

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 earlier.

The emission reductions at group of members levels are provided below from 01/01/2019-31/12/2019 alone

	Group of members	Sustainable Community Member	Number of PAI, Scope 3	Number of PAI, scope 13	Total PAI	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions (tCO ₂ e)
1	01-SADC- Matapédia	2	3	0	3	498	111	<i>de minimus</i>	387
2	03-SADC- Basques	7	44	4	48	3,187	461	<i>de minimus</i>	2,726
3	04-SADC- Rivière-du-loup	2	15	1	16	1,727	14	<i>de minimus</i>	1,713
4	05-SADC- Kamouraska	5	12	23	35	5,339	36	<i>de minimus</i>	5,303
5	06-SADC- Lotbinière	4	21	1	22	33,998	6,888	<i>de minimus</i>	27,110
6	07-SADC- Haut-Saguenay	7	12	138	150	126,264	3,452	<i>de minimus</i>	122,812
7	08-SADC- Maskinongé	5	3	68	71	101,082	24	<i>de minimus</i>	101,058
8	09 CAE Rive-Nord	2	1	9	10	18,671	0	<i>de minimus</i>	18,671
9	10- SADC Laurentides	3	17	0	17	22,390	2,987	<i>de minimus</i>	19,403
10	11-SADC- Antoine-Labelle	4	21	54	75	37,943	372	<i>de minimus</i>	37,571

11	12-SADC- Abitibi Ouest	7	23	3	26	7,421	386	<i>de minimus</i>	7,035
12	13-SADC de Papineau	7	24	56	80	77,325	4	<i>de minimus</i>	77,321
13	14-SADC- D'Autray-Joliette	0	0	0	0	0	0	<i>de minimus</i>	0
14	<i>First cohorte (MR- Féb. 2014)</i>	2	5	55	80	162,241	1,353	<i>de minimus</i>	160,888
15	<i>New members recruited by Will</i>	2	110	12	122	198,143	122	<i>de minimus</i>	198,021
Total	15	59	311	424	735	796,229	16,210	0	780,019

Since this monitoring period marks the end of the first crediting period, the table below draws the comparison of emission reductions between different monitoring periods and compares the estimated ER against the achieved by referring to the registered PD/1/.

SI No	Monitoring Period	Emission Reductions in tCO2e serialized on VERRA registry	Emission Reductions verified, not serialized on VERRA registry (note)	Total ER serialized and not serialized under for the project ID 929, under first crediting period 2010-2019	References
1	1st (01/01/2010-31/10/2013)	75,675	0	75,675	non applicable
2	2nd (01/11/2013-31/12/2015)	245,902	269,735	515,637	Page 43 of the verified Monitoring Report
3	3rd (01/01/2016-31/12/2016)	580,252	2,373,780	2,954,032	page 37 and 39 of the verified Monitoring Report
4	4th (01/01/2017-31/12/2018)	1,009,875	706,230	1,716,105	page 14 and 15 of the verified Monitoring Report
5	Current monitoring period 5th (01/01/2019-31/12/2019): to be serialized by VERRA	780,019	6,246	786,265	non applicable
Total 2010-2019		2,691,723	3,355,991	6,047,714	

780,019: Total ER verified (tCO₂e) from 5th Monitoring Period)

26.46%: At the end of the first crediting period (2010-2019), the project could achieve 26.46% of the planned emissions reductions (ER) forecast at the time of project registration, of which 11.77% are serialized under VERRA (Emission Reductions (ER) verified and not serialized on VERRA, which are identified and managed separately by the project proponent)

22,852,000: 11.77% of the ER accrued so far has been serialised.

At the end of the first crediting period, the project could achieve 11.77% of the planned emission reductions intended at the time of project registration.

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/2.1/, 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:

Specific validations on the Monitoring Report: An assessment of the quality of documentation and data provided to support the risk score.

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

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 01/01/2019 – 31/12/2019 as reported in the Monitoring Report Version 1.7 dated: 06/11/2023. 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.

Verification period: From 01-January-2019 to 31-December-2019

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

Year	Baseline emissions or removals (tCO ₂ e)	Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)
2019 (Current Monitoring period)	796,229	16,210	0	780,019
Total	796,229	16,210	0	780,019

Approved by

Ashok Kumar Gautam



Director

Earthood Services Private Limited

Date: 22/11/2023

Place: Gurgaon, Haryana

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
2.0	Wills Solution Inc	Monitoring report	Version: 1.2 Dated: 06/01/2022	PP
2.1	Will Solutions Inc	Final Monitoring Report	Version 1.7 Dated 22/11/2023	PP
3.	Wills Solution Inc	ER Sheet (Appendix B-C) Inclusive of Individual Quantification sheets of the PAIs (Emission reduction sheets of the respective PAIs)	Corresponding to the MR	PP
4.	ESPL	Previous Verification reports (Fourth Monitoring Period- 01/01/2017-31/12/2018)	Version:1.0	Others
5.	VCS	VCS program guide	Version 4.1, Dated 19/09/2019 Updated on 20/01/2022	Others
6.	VCS	VCS Standard	Version 4.2, Dated 19/09/2019 Updated on 20/01/2022	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 VCS	11/04/2022	PP
9.	Will Solutions Inc	Records (name contact and addressed etc.) of the client facilities	01/01/2015-31/12/2019	PP

10.	Will Solutions Inc	Client checklist record for inclusion 'Baseline Scenario and Historical Background'	01/01/2015-31/12/2019	PP
11.	Will Solutions Inc	Client checklist records for inclusion 'Quantification Client Facility Audit Ex-Ante'	01/01/2015-31/12/2019	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 de'Adhesion-Solution Communaute Durable' signed between Will Solution Inc. and 3 Client facilities	01/01/2015-31/12/2019	PP
15.	Will Solutions Inc	The records about the implementation date (for example POs etc.) of the PAIs received by Will Solutions	01/01/2015-31/12/2019	PP
16.	Will Solutions Inc	The records of sales data, fuel consumed data, production data etc	01/01/2015-31/12/2019	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	01/01/2015-31/12/2019	PP
18.	Will Solutions Inc	Calibration certificates of weight bridges, scale and measuring equipment at client facilities	01/01/2015-31/12/2019	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.	01/01/2015-31/12/2019	PP
20.	Will Solutions Inc	QMS Manual of Will Solution 'Protocole general'	1.2	PP
21.	Will Solutions Inc	http://www.sadccae.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	01/01/2018-31/12/2019	Others
24.	Will Solutions Inc	Photographic Evidences	01/01/2018-31/12/2019	PP
25.	ESPL	Remote Survey Samples Report selected by ESPL	09/03/2022	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-reductionmodel-warm#WARM%20Tool%20V1	-	Others
29.	Energie et Ressources naturelles Quebec	http://www.efficaciteenergetique.gouv.qc.ca/fileadmin/m edias/pdf/Facteurs_emi ssions.pdf	-	Others
30.	Will Solutions Inc	Individual quantification sheets for the client facilities	For the current monitoring period: 01/01/2019 - 31/12/2019	PP
31.	Will Solutions Inc	ER Sheet (Appendix B)	For the fourth monitoring period	PP

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: COMPETENCES 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	Shreya Garg	Date	12/02/2020
Approved by	Anshika Gupta	Date	12/02/2020

Competence Statement	
Name	Sanjay Kumar K
Education	B.E. Civil Engineering M.E. Environmental Engineering
Experience	12 years
Field	Environmental Engineering
Approved Roles	
Team Leader	YES
Validator	YES
Verifier	YES
Methodology Expert	YES (AM0001)

Local expert	YES (India)		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	Yes (6.1, 13.1)		
Reviewed by	Deepika Mahala (Quality Manager)	Date	03/03/2022
Approved by	Ashok Gautam (Technical Manager)	Date	07/03/2022

Competence Statement	
Name	Apoorva Banerjee
Education	M.Sc (Environmental Science) B.Sc(H) Zoology
Experience	1+ years
Field	Environmental Science and Environmental Law and Policy
Approved Roles	
Team Leader	No
Validator	No
Verifier	No
Methodology Expert	No
Local expert	No
Financial Expert	No
Technical Reviewer	No
TA Expert	No
Trainee (Validator/Verifier)	Yes

Reviewed by	Deepika Mahala	Date	14/06/2021
Approved by	Ashok Kumar Gautam	Date	01/07/2021

Competence Statement			
Name	Ashok Gautam		
Country	India		
Education	M. Sc. (Environmental Sciences) M. Tech. (Energy & Environmental Management)		
Experience	16 Years +		
Field	Energy, Climate Change & Environment		
Approved Roles			
Team Leader	YES		
Validator	YES		
Verifier	YES		
Methodology Expert	AMS-I.D., AMS-I.A., AMS-I.C., AMS-I.E, AMS-II.D., AMS-II.G., AMS-III.E., AMS-III.H., AMS-III.Q, AMS-III.Z., AMS-III.AV., AMS III.AR, AM0029, AM0025, AM0056, ACM0001, ACM0002, ACM0004, ACM0012, ACM0006, AM0018, ACM0009, AM0034, AMS.I.B, ACM0016		
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)		
Reviewed by	Deepika Mahala	Date	13/01/2022
Approved by	Kaviraj Singh	Date	13/01/2022

APPENDIX 4: FINDING OVERVIEW

CAR: Corrective Action Request

CL: Clarification Request

FAR: Forward Action Request

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

FAR ID	01	Section no.	E.2	Date	: 15/05/2022
Description of FAR					
As per the registered PD, there are totally 87 client facility who are participating in this program. However in the current monitoring period, only 63 CF participated. Based on the description in section 3.2 and 4.4.4 of the verification report regarding accounting for the ER of the previous monitoring vintages, it is required that in similar fashion, the 24 client facilities who did not participate in this MP and who in subsequent MP share their ERs from this MP, be verified.					
Project participant response					Date : DD/MM/YYYY
-					
Documentation provided by project participant					
-					
DOE assessment					Date : DD/MM/YYYY
-					

Table 2. CL from this verification

CL ID	01.	Section no.	1.1 of MR	Date	: 06/02/2022
Description of CL					
The PP is requested to provide evidences to confirm that the new Client Facilities (5 in nos) who are part of this MR are not related or are not part of any of the 80 regulated facilities emitting ≥ 25 ktCO _{2e} . Additionally it is requested from PP that it is not part of the 40 entities acting as distributor of fossil fuel in RSPED. By extension similar evidence be provided for the rest of the facilities whose ER are included in this MR (848). These evidences are requested as per the requirements of section 3.21 of the VCS v4.2					
Project participant response					Date : 08/02/2022
<i>There are 3 new Client Facilities. None of them are part of the 80 regulated facilities emitting ≥ 25 ktCO_{2e} nor the 40 entities acting as fossil fuel distributor in RSPED. In fact, all the client facilities of this group project included in this MR are not subjected to RSPED obligations. The list of regulated facilities and fossil fuel distributor is a public document and can be found in the link provided below.</i>					
Documentation provided by project participant					

<p>The list of organizations that are part of the obligation of RSPEDE (downloaded from the MDELCC website on February 7, 2022): https://www.environnement.gouv.qc.ca/changements/carbone/etablisements-SPEDE.pdf</p>	
DOE assessment	Date: 23/02/2022
<p>The list of documents were checked. The 3 new client facilities:</p> <ul style="list-style-type: none"> • Centre de recherche SEREX, • Municipalité de Rivière-Bleue, • Bois Plancher PG <p>were checked from the document provided above. It was not found in the list of organizations listed above. Hence the assertion of the client that the 3 new CFs are not part of the RSPEDE is accepted. However in page 12 of the MR version 1.0 dated 06/01/2022, the new CFs is mentioned as 5 instead of 3. Hence the CL is open</p>	
Project participant response	Date : 01/03/2022
<p>Assuming this is about Table 2, the number 5 refers to new PAIs of scope 3 from new CFs. The 3 new CFs are:</p> <ol style="list-style-type: none"> 1. Centre de recherche SEREX; which has 1 new PAI of scope 3 2. Municipalité de Rivière-Bleue; which has 1 new PAI of scope 3 3. John Arsenault; which has 3 new PAI in scope 3. <p>Therefore, there are 3 new CFs with 5 new PAIs. See Appendix B-C, 'New PAI' sheet for details.</p>	
DOE assessment	Date: 28/02/2023
<p>The verification team found the information provided by the PP to be appropriate and complete. Hence, CL 01 is closed.</p>	

CL ID	02.	Section no.	Appendix B	Date : 06/02/2022
Description of CL				
<p>The PP is requested to provide evidences where the new client facilities ie., 5 in nos are participating in this MR by including their PAIs under this grouped project, with Will Solutions as per the requirement set out for PAIs inclusion in the PDD.</p>				
Project participant response				Date : 08/02/2022
<p><i>There are 3 new Client Facilities. Please find below the link the 3 standard contracts signed by the 3 new client facilities, which are already in the GDrive which you already have access to.</i></p>				
Documentation provided by project participant				
<p>URLs leading to the 3 standard contracts signed by the 3 new client facilities:</p> <ol style="list-style-type: none"> 1. Centre de recherche SEREX: https://drive.google.com/file/d/1An4Fc_C7KhNpcs1qab6xFy37wGm3cJLF/view?usp=sharing 2. Municipalité Rivière-Bleue: https://drive.google.com/file/d/1YINw9gTiPNNJqVYJkqgkfgR-EZ0miQ9A/view?usp=sharing 3. John Arsenault: https://drive.google.com/file/d/1AeTY4PP4D7pH-DxcfUT6qnU5YJM-CsTH/view?usp=sharing 				
DOE assessment				Date: 23/02/2022
<p>The contracts in the google drive were checked for consistency for the name of the client facilities against the appendix-B. CL 02 is closed.</p>				

CL ID	03.	Section no.	1.7, 2.1 of MR	Date : 06/02/2022
Description of CL				

The PP is requested to provide a detailed map/geo coordinates etc. of the PAIs who are part of this MR to verify the project boundary of their operations ie., is it within Quebec. This is needed to check whether it is as per the MR and consistent with registered PD. In addition to this, PP is also requested to provide documents related to environmental regulations which were used to include the new CFs and their attendant PAIs as part of the SC	
Project participant response	Date : 08/02/2022
1) <i>The geographic coordinates are available and confirm for each client facilities, who are part of this MR, the location of every PAI inside the project boundary i.e. within Quebec's territory. The geographic coordinates can be found in each individual quantification form, which can be found in the individual member's file located in the GDrive, to which you already have access to.</i> 2) <i>There are 3 new client facilities in this MR. See reply in CL ID 03.</i>	
Documentation provided by project participant	
As an example, see the quantification forms of all 3 new CFs in attachment. The geographic coordinates can be found on the first sheet named 'Summary' in cell O7.	
DOE assessment	Date: 23/02/2022
The map of the project location was assessed against the group of members in the table. Hence CL 03 is closed.	

CAR ID	04.	Section no.	3.2 of MR	Date : 06/02/2022
Description of CAR				
PP is requested to justify how vintages outside the current MR is in compliance with VCS standards V4.2 specifically with reference to the section 3.4.4.				
Project participant response				Date : 08/02/2022
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 economic activities. As a consequence, this emergency situation created a delay in receiving several CFs annual evidences. Some CFs provided their evidence only in late Fall 2021 which prevented us from completing their quantification sheet.				
Documentation provided by project participant				
<ul style="list-style-type: none"> • WHO report: https://www.who.int/fr/news/item/07-03-2020-who-statement-on-cases-of-covid-19-surpassing-100-000 • Santé publique du Québec mars 2020: https://www.quebec.ca/sante/problemes-de-sante/a-z/coronavirus-2019/mesures-prises-decrets-arretes-ministeriels 				
DOE assessment				Date: 23/02/2022
Based on review of the response provided, it is still not clarified which VCS guidance allowed to have spitted monitoring period. VCS standard requires that MP needs to be consecutive. Hence CAR 07 is open				
Project participant response				Date : 01/03/2022
We understand and are aware of the requirement of the VCS standard regarding the overlap period. Considering the impact of the COVID-19 health crises at all local, regional, national and international levels, we have assessed and considered the impact of this reality and declared the situation in section 3.2.1 of the MR. We expect social justice consideration from the VCS program, by any means practical solutions on their registry to arrange the right fit. Adjustment that can be made to their registry system as they have done in the past.				
DOE assessment				Date: 16/05/2022

The PP has calculated 356,746 tCO₂e from previous years using the same calculation approach as indicated in the report's section 4.4.4. The computations are outlined in the table below. For this period (2015-2018), ESPL's verification strategy is based on a knowledge of the risks involved with reporting GHG emission data and the controls in place to manage those risks. ESPL prepared and carried out the verification by gathering evidence and other data and explanations that it deemed essential to provide reasonable certainty that reported GHG emission reductions are accurate.

Year	Baseline emissions or removals (tCO ₂ e)	Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)
2018 (verified)	356,169	280	0	355,889
2015-2017 (verified)	875	18	0	857
Total	357,044	298	0	356,746

Based on the above assessment, the verification team closed the CAR#04.

CL ID	05.	Section no.	General	Date : 06/02/2022
Description of CL				
It is found that the following footnotes provided in the MR are in French and PP is requested to provide the English translations since VCS only accept documents in English; <u>Inventaire québécois des émissions de gaz à effet de serre en 2019 et leur évolution depuis 1990 (gouv.qc.ca)</u> <u>Émetteurs visés par le règlement concernant le système de plafonnement et d'échange de droits d'émission de gaz à effet de serre, par établissement et par année, et participants inscrits au système (gouv.qc.ca)</u>				
Project participant response				Date : 08/02/2022
The information related to the footnote is from governmental documentation, and by law, it has to be published in French since it is the official language of Quebec. We (PP) will translate the footnote, but not the official documentation. Please specify the page where the footnote in the MR needs to be translated to English.				
Documentation provided by project participant				
-				
DOE assessment				Date: 23/02/2022
The claim against the footnote 01, states that Will Solutions does not participate in the Quebec regulated market named SPEDE and as a proof have provided footnote 01 as evidence. Hence CL 05 is Closed				

CAR ID	06.	Section no.	1.11 of MR	Date : 06/02/2022
Description of CAR				
<p>Please clarify the number of client facilities involved in this monitoring period. As in some sections it is mentioned as 84 (page 8, section 1.11, 3rd sentence) while in other sections and appendix C it is mentioned as 87.</p> <p>Also it is not clear how the PP states that the members or CFs are 84(or 87) when only 63 members had disclosed information/evidences to claim ER benefits as per the project design. PP is requested to clarify the number of CFs who are actual participants in this MR.</p>				
Project participant response				Date : 08/02/2022
<p><i>Indeed, the 84 mentioned in page 8, section 1.11, 3rd sentence is a mistake. There is a total of 87 members involved in the SC since the 1st cohort, but only 63 out of these 87 CFs have provided their evidence on time for this MR. As mentioned in CAR ID07, the consequences generated by the COVID crisis created a delay in receiving several CFs annual evidences.</i></p>				
Documentation provided by project participant				
<p><i>The revised MR will be sent to you by Friday, February 11, 2022.</i></p>				
DOE assessment				Date: 23/02/2022
<p>The revised MR was checked and the inconsistency in mentioning the CFs were rectified. Hence CAR 06 was closed.</p>				

CAR ID	07.	Section no.	3.2.2 of MR and Appendix B	Date : 06/02/2022
Description of CAR				
<p>Under Table 2 of this Section of MR, PP is making the claim that as per the registered PD, any PAI who qualify under the 6 eligibility criteria, are automatically deemed to be additional. The evidences in support of the claim as mentioned in MR is the Appendix B. However in appendix B documentary evidence are not submitted for the 5 CF who are included in this MR.</p>				
Project participant response				Date : 08/02/2022
<p><i>There are 3 new CFs.</i></p> <p><i>Found in the Appendix B, in the sheet named New PAI, are listed all 3 new CFs (highlighted in green), and 4 CFs who are not new CFs but have new PAIs (highlighted in blue). Columns H to M consist in the validation of all 6 eligibility criteria:</i></p> <ol style="list-style-type: none"> <i>1. Located inside the Quebec territory</i> <i>2. Quantified after January 1st, 2010</i> <i>3. Registered as a member of the SC project</i> <i>4. Similar technologies, measures or practices as the Generic PAIs based on scope 3 and 13 (additionality)</i> <i>5. Be auditable and verifiable</i> <i>6. Project unit GHG reductions are inferior to 5,000 tCO₂e/year</i> 				
Documentation provided by project participant				
-				
DOE assessment				Date: 23/02/2022

The evidences against the 6 eligibility criteria that are to be fulfilled to include PAIs in this monitoring period were checked. The following points were checked based on the information provided:

		Eligibility Criteria					
SI No	Clients Facility	01	02	03	04	05	06
01	Centre de recherche SEREX (scope 3)	Latitude:- 48.47043. Longitude: - 67.43643	2019	The link given in appendix-B does not mention this CF or the PAI	Scope 3,evidences needed to support this claim viz., electricity consumption during this MP	Same as 04	18.9 tCO2
02	Municipalité de Rivière-Bleue (scope 03)	47.43574, - 69.04233 However the coordinates are not present in the 03-SADC Basques. Moreover the images corresponding to this location is indicated by supermarket, diff from the name of CF suggests	2019	The link given in appendix-B does not mention this CF or the PAI	Evidences to support scope 03 is not presently coherently.Also the evidences are in French leading to comprehension issues	Same as 04	427.6
03	Bois Plancher PG	45.667992 -73.756699 The coordinates are far aa	2019	Same as above	The evidences presented towards ER under scope 03 is in French, hence PP is requested to provide an English equivalent of the evidence submitted	Same as 04	2416

Based on the incomplete data given as listed in the table above, CAR 8 remains open

Project participant response

No.	Clients Facility	01	02	03	04	05	06
01	Centre de recherche SEREX (Scope 3)	Latitude: - 48.47043 Longitude: -67.43643	2019	This member has signed the contract to join the Sustainable	This PAI is associated to the Generic PAI VIII: Switch Fuel.	GDrive Access - <u>Centre de recherche SEREX</u>	18.9 tCO ₂

				Community. Link to the contract was provided in CL ID 04 (now closed)	Generic PAIs were already validated as uncommon (additional) practices through the validation of our project document for the period of 2010-2019.	Required evidence is available in the members file on GDrive. Member was audited on-site/physically in Feb. 2018.	
02	Municipalité de Rivière-Bleue (scope 3)	Latitude : 47.43587 Longitude : -69.04224 These are the coordinates of the municipality town hall which is the main building of the CF. The coordinates are not wrong and do not lead to a supermarket.	2019	This member has signed the contract to join the Sustainable Community. Link to the contract was provided in CL ID 04 (now closed)	This PAI is associated to the Generic PAI I: Biomass project. Generic PAIs were already validated as uncommon (additional) practices through the validation of our project document for the period of 2010-2019.	<u>GDrive Access - Municipalité Rivière-Bleue</u> Required evidence is available in the members file on GDrive. Member was audited on-site/physically in April 2018.	427.6 tCO ₂
03	John Arsenault (scope 3)	Latitude: 45.667992 Longitude: -73.756699 Coordinates written in the quantification form (009) for this CF. This CF is located on the Magdalen Islands which are part of the Province of	2019	This member has signed the contract to join the Sustainable Community. Link to the contract was provided in CL ID 04 (now closed)	This 3 PAIs are associated to the Generic PAI VIII: Switch Fuel. Generic PAIs were already validated as uncommon (additional) practices through the validation of our project document for the period of 2010-2019.	<u>GDrive Access - John Arsenault</u> Required evidence is available in the members file on GDrive. Member was audited virtually due to COVID restrictions in 2020. We will not translate to French the evidence.	3.5 tCO ₂

		Quebec territory.				
DOE assessment					Date: 23/02/2022	
The above data provided by the PP has been found appropriate and complete. Hence, CAR 08 is closed.						

CAR ID	08.	Section no.	Appendix B	Date : 06/02/2022
Description of CAR				
The sampling involves verifying 106 facilities (20 in scope 3, rest in scope 13) which covers 0.33% of scope 3 and 4.97% of scope 13 emission reductions respectively. Please clarify how this is representative and statistically significant with respect to certainty of measuring the ER as per section 3.5.16 of the VCS v4.2. In addition to this, the PP is also requested to explain the basis of the sampling and choice of the CFs and corresponding PAIs included in the ER calculation such that they are comply the requirements of section 3.5.16 of the VCS v4.2.				
Project participant response				Date : 08/02/2022
<p><i>The sampling presented was produced with statistical calculation as prescribed by the VM0018 methodology, certified under the VCS program.</i></p> <p><i>Reference to the VM0018, page 53, «For a Territory, there are three different levels of sampling:</i></p> <ul style="list-style-type: none"> <i>Normal: the size of the sample shall be the square root of the number of project units connected to the project proponent, rounded to the upper whole number». : https://verra.org/methodology/vm0018-energy-efficiency-and-solid-waste-diversion-activities-within-a-sustainable-community-v1-0/</i> 				
Documentation provided by project participant				
-				
DOE assessment				Date: 23/02/2022
Since the requirements of methodology is specific to the project requirements and accepted by the VERRA registry and it is as per the methodological requirements, the number of samples as recommended by the methodology is accepted. Hence CAR 08 is closed				

Table 3. FAR from this verification

FAR ID	01	Section No.	E.2	Date : 15/05/2022
Description of FAR				
As per the registered PD, there are totally 87 client facility who are participating in this program. However in the current monitoring period, only 63 CF participated. Based on the description in section 3.2 and 4.4.4 of the verification report regarding accounting for the ER of the previous monitoring vintages, it is required that in similar fashion, the 24 client facilities who did not participate in this MP and who in subsequent MP share their ERs from this MP, be verified.				
Project participant response				Date : DD/MM/YYYY
-				
Documentation provided by project participant				
-				

DOE assessment	Date: DD/MM/YYYY
-	

FAR ID	02	Section No.	-	Date : 16/06/2023
Description of FAR				
During the next verification, it must be made sure that there are no PAI's that are referred as excluded in para 2.1.3, table 1 of the VCS Standard v4.4.				
Project participant response				Date : DD/MM/YYYY
-				
Documentation provided by project participant				
-				
DOE assessment				Date: DD/MM/YYYY
-				