



**Verified Carbon
Standard**

VERIFICATION REPORT FOR
“ENERGY EFFICIENCY AND SOLID WASTE
DIVERSION ACTIVITIES WITHIN THE
QUEBEC SUSTAINABLE COMMUNITY”



Document Prepared by LGAI Technological Center, S.A. (Applus+
Certification)

Project Title	Energy efficiency and solid waste diversion activities within the Quebec Sustainable Community
Version	05
Report ID	BELL_VCS_PoA_VER_19822

Report Title	Verification report for Energy efficiency and solid waste diversion activities within the Quebec Sustainable Community
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Client	WILL Solutions Inc.
Pages	44
Date of Issue	01-August-2024
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Summary:

LGAI Technological Center, S.A. (hereafter referred to as Applus+ Certification) has been contracted by WILL Solutions Inc. to conduct the verification of the group project - “Energy efficiency and solid waste diversion activities within the Quebec Sustainable Community”, VCS ID 929 regarding the relevant requirements of VCS programme guidelines and standard (VCS standard version 4.5, & VCS program guide version 04.4). Relevant requirements of the UNFCCC for CDM project activities, as well as criteria for consistent project operations, monitoring and reporting have been applied for verification.

The monitoring period covers under this verification is from 01/01/2020 to 31/12/2021 (both days included).

The verification includes confirming the implementation of the monitoring plan of the registered VCS PD/01/ (VCS ID 929) and the application of the monitoring methodology VM0018 version 01: Energy Efficiency and Solid Waste Diversion Activities within a Sustainable Community.

The project activity involves large client facilities, which may be residential, institutional, and commercial, and will be grouped into a ‘Sustainable community’. The Client Facility Groups that are based in the region of Quebec,

Canada. The project activity results in reductions of greenhouse gas (GHG) emissions that are real, measurable, and verifiable and plays beneficial role in the mitigation of climate change.

A risk-based approach has been followed to perform this verification. During verification, 03 Corrective Action request (CARs) and 01 Clarification request (CLs) were raised and successfully closed. However, 01 Forward Action request (FARs) is raised during current verification and to be closed during next verification period.

The review of the Monitoring report and additional documents related to baseline and monitoring methodology; the subsequent background investigation, follow-up interviews (virtual) and project owners have provided LGAI Technological Center S.A. (Applus+ Certification) with sufficient evidence to verify the fulfillment of the stated criteria of VCS.

LGAI Technological Center S.A. (Applus+ Certification) confirms that the project is implemented in accordance with the registered VCS PD/01/. The monitoring system is in place and the emission reductions are calculated without material misstatements. Our opinion relates to the project's 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 seen and evaluated we confirm that the emission reductions from the project activity "Energy efficiency and solid waste diversion activities within the Quebec Sustainable Community" during the period 01/01/2020 to 31/12/2021 (including both days) amount to 1,624,899 tons of CO₂e.

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1 INTRODUCTION

1.1 Objective

LGAI Technological Center S.A. (Applus+ Certification) (Hereafter referred as Applus+ Certification) has been contracted by WILL Solutions Inc., to undertake the verification of the project titled “Energy efficiency and solid waste diversion activities within the Quebec Sustainable Community” (VCS ID-929) The verifiers have reviewed the GHG data collected to date for the monitoring period from 01/01/2020 to 31/12/2021 (both days included) covered in this verification. The objective of this verification is a thorough and independent assessment of registered project activities against the applicable VCS requirement by the VVB. The verification process shall determine whether the proposed project activity complies with the requirements of latest VCS guidelines, applicability conditions of the selected methodology, relevant host country regulations and guidance issued by the VCS Board.

1.2 Scope and Criteria

The scope of verification is to assess the claims and assumptions made in the VCS monitoring report (MR) against the VCS criteria, including but not limited to, VCS standard, applied methodology and other relevant rules and requirements established for VCS project activities.

The Verification is not meant to provide any consulting towards the project participants. However, stated requests for clarification and/or correction actions request may have provided inputs for improvement of the project design.

1.3 Level of Assurance

The level of assurance of the verification report falls under reasonable assurance engagements. Reasonable assurance is a high level of assurance regarding material misstatements, but not an absolute one.

Reasonable assurance includes the understanding that there is a remote likelihood that material misstatements will not be prevented or detected on a timely basis. To achieve reasonable assurance, the auditor needs to obtain sufficient appropriate audit evidence to reduce audit risk to an acceptably low level. This means that there is some uncertainty arising from the use of sampling, since it is possible that a material misstatement will be missed.

The evidence used to achieve a reasonable level of assurance is specified in section 2.3 and 2.4 of this report.

1.4 Summary Description of the Project

The project aims to reduce GHG (Greenhouse Gas) emissions through Energy Efficiency and Solid Waste Diversion activities. Client facilities (within the province of Quebec) are grouped together in a sustainable community to optimise their energy and resources.

The details of the project activity are as follows:

Project Title	Energy Efficiency and Solid Waste Diversion Activities Within the Quebec Sustainable Community
Location	Quebec Province, Canada
Methodologies	VM0018-Energy Efficiency and Solid Waste Diversion Activities within a Sustainable Community” version 01
Sectoral scope	13 and 3
Crediting period	01/01/2020 to 31/12/2029
Monitoring Period	01/01/2020 to 31/12/2021
Project participants	Will Solutions Inc.
Total Number of Client Facilities	83
Total Number of PAIs	752
New client facility included into the group in current monitoring period	0
Emission reduction verified	1,624,899 tCO ₂ e

There is total 83 Client Facilities covered in this monitoring period, with 62 that have provided their data, which involves 752 PAI. In line with the registered PD specific set of criteria shall be followed for the Project Activity Instances (PAIs) which are included into the group projects. These criteria are as following.

- (i) PAI must be located inside the Quebec territory.
- (ii) PAI must be implemented after January First, 2010
- (iii) PAI must be a registered member of the group project (contract with Will Solution Inc)
- (iv) Having or using a similar technology or measures as the generic PAIs and falling in scope 3 and 13

- (v) Must be auditable and verifiable.
- (vi) Project unit GHG reduction are inferior to 5,000 MTCO₂e/year.

The sectors covered under the project are set out below:

- a) Energy Efficiency (EE)
- b) Solid Waste Diversion (SWD)

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

(a) Energy Efficiency

- (i) Biomass energy project
- (ii) Saving energy on recycling activity
- (iii) Heat recovery
- (iv) Energy efficiency demand Side
- (v) Fuel switching
- (vi) Energy conservation
- (vii) Energy efficiency demand side (building/major renovations)

(b) Solid Waste Diversion

- (i) Methane emissions avoidances
- (ii) Torrified biomass combustible

Based on the assessment of the documents, the assessment team can confirm that the project activity is fully functional and implemented as described in the registered VCS PD.

2 VERIFICATION PROCESS

The registered VCS project is undergoing first verification (2nd CP) under VCS, the approach adopted to ensure the quality of emission reductions is described in the following sections.

2.1 Method and Criteria

The verification approach consists of two phases.

In the first phase, Appplus+ Certification completed a strategic review and risk assessment of the project's activities and processes to gain a full understanding of:

- Activities associated with all the sources contributing to the project emissions and emission reductions, including leakage if relevant.
- Protocols used to estimate or measure GHG emissions from these sources.
- Collection and handling of data.
- Controls on the collection and handling of data.
- Means of verifying reported data; and
- Compilation of the verification Report.

At the end of this phase, Applus+ Certification produced a Verification Checklist which, based on the risk assessment of the parameters and data collection and handling processes for each of those parameters, describes the verification approach and the sampling plan.

Sampling plan:

The assessment has determined the sample size in accordance with the sampling size requirements given in the methodology VM0018, version 01 in section 8.3:

Normal level of sampling = (Square root of the number of project activity instances)

The total number of client facilities and corresponding PAIs are as following:

Period	Total members with data	PAI (Conversion and energy efficiency (sectoral scope 3))	PAI (Methane avoidance (sectoral scope 13))	Total PAI
01/01/2020 to 31/12/2021	62	328	424	752

Total number of PAIs verified by the VVB:

-	n	Formula	PAIs verified
Number of PAIs scope 3	328	\sqrt{n}	19
Number of PAIs scope 13	424	\sqrt{n}	21
Total PAIs to be verified (in accordance with VM0018)	-	-	40

During the remote site visit, the assessment team has interviewed visited 6 client facilities, which altogether accounted for 77 PAIs and the details provided in the below table:

Clients Facility	PAI (Scope 3)	PAI(Scope 13)	Cumulated PAI
Québec Multiplants	2	0	2

Ville de Prévost	0	3	3
Régie intermunicipale de la Lièvre	0	48	48
Régie intermunicipale de la Rouge	0	3	3
MRC Témiscamingue	0	3	3
Serres Gallichan	18	0	18
Total	20	57	77

It is to be noted that the client facility Régie intermunicipale de la Lièvre was selected due to their high number of PAIs ; and the remaining 5 CFs were selected at random. The 6 client facilities interviewed comprised a total of 77 PAIs, which was well above the minimum requirement of 40.

Compliance of the sampling approach with the sampling requirements:

During the current monitoring period, we have a total of 752 PAIs, the assessment team has sampled respectively 19 and 21 PAIs for scope 3 and scope 13 respectively. Therefore, the total sample is determined as 40, however the assessment team has checked 77 samples during the audit. It is to be noted that 20 PAIs out of 77 were selected at random. This is 25% selected at random which is aligned with 'at least 20%' mentioned in methodology VM0018.

For the project, a non-stratified random sampling approach was applied, as the economic sectors covered do not correspond to homogeneous sub-populations within the project and the PAIs. Instead, PAIs are grouped by sectoral scope, which groups activities by type and covers a variety of economic sectors.

In line with the requirements of applied methodology the assessment team has checked if the selected sample size meets the Confidence Interval requirements i.e. 95%.

As per the "sampling procedure and tables for inspection by attributes" ANSI/ASQ Z1.4-2008 (<https://www.scribd.com/document/454429584/ANSI-Z1-4-2008-pdf>) , for a population from 501 to 1200 the representative sample size is G= 32. For the G sample to be compliant with a 95% confidence interval, the acceptable defective rate should be inferior to 3 (column 4.0, table II-A). In the project case, all the PAIs eligibility criteria were conform and acceptable as no defect were identified. Furthermore the assessment team has increased the audited sample size to 77, reinforcing the confidence interval. Hence the assessment team can confirm that the approach meets the sampling requirements, more specifically the confidence interval, the sample defect, the non-selective ratio and the stratification justification.

In the second phase using the Verification checklist, Applus+ Certification verified the implementation of the monitoring plan and the data presented in the VCS MR/03/ for the period in question. This involved interview of project proponent representative's and a desk review of the

Monitoring Report. This verification report describes the findings of this assessment.

Verification schedule is described in the below table:

Sr. No	Date	Milestones
1	27/09/2022	Contract signed
2	10/05/2023	Desk review
3	04/10/2023	Remote site visit
4.	17/12/2023	Draft verification report

2.2 Document Review

The verification is performed primarily as a document review of the registered VCS PD/01/, previous MR and Verification report/04/ 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.

2.3 Interviews

The remote site visit for the project location, by the assessment team, was conducted on 04/10/2023 and the following stakeholders were interviewed.

S N	Name	Organization	Topic
1	Martin Clermont	Will Solutions, Inc.(Project Owner)	<ul style="list-style-type: none"> • QA/QC systems and monitoring/measuring systems & data verification. • Record keeping and metering guidelines, meter specifications, accuracy, make Calibration Requirements procedure, frequency/scheduling, records.
2	Anne-Marie Gendron	Will Solutions Inc. (Project Owner)	
3	Claudia Lesage	Will Solutions Inc. (Project Owner)	
Client Facilities interviewed for remote audit			
Sr.No	Name	Organisation (Client Facility)	
1	Marc Fecteau	Québec Multiplants	
2	Frédéric Marceau	Ville de Prévost	

3	Carole Boudrias	Régie Intermunicipale de la Lièvre	<ul style="list-style-type: none"> Monitoring Plan and management procedures Data collection, recording and archiving Baseline and project Emissions and leakages ER calculation methods
4	Marlène Perrier	Régie Intermunicipale de la Rouge	
5	Katy Pellerin	MRC de Témiscamingue	
6	Samuel Gadoury Boissé	Serres Gallichan	

The topics covered during interview ranges from general features and implementation of project to technical details of the project like calibration details, monitoring and measuring system and data collection, recording and archiving procedures. The assessment was drawn based on the feedback received during virtual interview coupled with the documentation and observations.

2.4 Site Visits

In accordance with the guidelines provided under paragraph 4.1.12 of VCS standard v04.5, onsite visit shall be conducted at verification under the following circumstances:

- The first verification of the project after validation
- Verification of project baseline reassessments; and
- Verifications that assess a project description deviation where the deviation impacts the applicability of the methodology, additionality or the appropriateness of the baseline scenario.

Since the project undergoing first verification after validation of renewable crediting period, hence it is mandatory to conduct physical site visit for current verification, however the project proponent has requested an exemption from VERRA regarding the guidelines provided under paragraph 4.1.12 of VCS standard v04.5 and the request was approved by VERRA on 29/09/2023 /32/. Therefore, above conditions do not apply, and audit is conducted remotely. The VVB has raised FAR #1 regarding mandatory on-site visit requirements during next verification period.

However, to achieve a reasonable level of assurance, the assessment team has followed the alternative means to substantiate the verification criteria as described in the below table:

Assessment Criteria	Means of verification/source documents	VVB Assessment
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<p>Description of project activity</p>	<p>Registered PD/01/ Previous verification records/04/ Contract between the PP and PAIs/13/ Quantification sheets for each of the PAIs/30/ 'Baseline Scenario and Historical Background'/10/ Client checklist records for inclusion/17/ Photographs/videos of the project site/24/ Virtual interview with site personnel on 04/10/2023 /25/.</p>	<p>The assessment team has checked the contracts signed by PP with the PAIs and quantification sheets. These documents were reviewed and confirmed that the project implementation and operation are in line with the registered PD. The compliance of the project implementation with the registered project design was also verified with the time-stamped photos shared by the PP on sample basis.</p> <p>The continued operation of the PAIs has been verified from the quantification sheets of each PAIs shared by PP.</p> <p>The 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>
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<p>Compliance of the project technology with the registered project design document</p>	<p>Photographs/videos of the project site/24/ Quantification sheets for each of the PAIs/30/ Client checklist record for inclusion/17/ 'Baseline Scenario and Historical Background'/10/ Quantification Client Facility Audit Ex-Ante/09/ Virtual interview with site personnel on 04/10/2023/25/</p>	<p>The assessment team has checked the quantification sheets of each of the PAIs along with the plant records (legal documents) of production and sales which confirms the installation status of project technologies as per the monitoring plan /01/. Furthermore, the same is discussed with the PP during virtual meeting conducted on 04/10/2023.</p> <p>All the information's regarding the project technology as discuss above are further verified through VCS PD, previous verification records, latest photographs and found consistent.</p>
<p>Compliance of the registered monitoring plan with applied methodologies and standardized baselines</p>	<p>Photographs of the project site/24/ Previous verification records/04/ Quantification sheets for each of the PAIs/30/ Virtual interview with site personnel on 04/10/2023/25/</p>	<p>The organizational structure, responsibilities and competencies of the personnel confirmed through virtual interview.</p> <p>The methods used for measuring, recording, storing, aggregating, and reporting the data on monitored parameters are verified though registered PD and conversations with site personnel.</p>

		<p>The assessment team has checked the quantification sheets of each of the PAIs along with the plant records (legal documents) of production and sales which confirms the implementation of the monitoring plan /1/. Furthermore, the same is discussed with the PP during virtual meeting conducted on 04/10/2023.</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 04/10/2023 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. /01/.</p>
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Compliance with the calibration frequency requirements for measuring instruments	Calibration certificates of Weigh Bridge, Weighing Scale and other equipment's /18/ Registered PD /01/ Photograph of monitoring equipment's /24/.	The assessment team has checked the calibration certificate and latest photographs of the instruments and confirmed that the instruments were calibrated in accordance with the registered monitoring plan and no instrument (which requires calibration) was replaced or found faulty during the monitoring period.
Assessment of data and calculation of emission reductions or net removals	Quantification sheets for each of the PAIs/30/ Client checklist record for inclusion/17/ 'Baseline Scenario and Historical Background'/10/ Quantification Client Facility Audit Ex-Ante /09/ Previous VCS verification report /04/.	The assessment team has checked the data, and calculations made for the emission reductions achieved during the monitoring period by means of desk review Methods, formulae and emission factor for calculating baseline emissions have been followed are in accordance with the applied methodology and as described in the approved VCS PD /01/.

Based on the above assessment it can be concluded that the assessment team has verified sufficient appropriate audit evidence, to reduce audit risk to an acceptably low level as requisite to achieve reasonable level of assurance for the current verification.

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 interaction with site personnel over phone. 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 Applus+ Certification 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. During the current verification, 03 Corrective Action request (CARs) and 01 Clarification request (CLs) were raised and successfully closed, however 01 Forward Action request (FARs) is raised during this verification and to be closed during next verification. All the findings that are raised and communicated to project participant during the verification are included under Appendix 3. 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

The project activity is undergoing first verification under second crediting period, there were no FARs raised during the validation/01/ or previous verification/04/.

2.6 Eligibility for Validation Activities

This section is not applicable for present verification, as Applus+ Certification holds the accreditation for Validation of projects under this Sectoral Scope.

3 VALIDATION FINDINGS

Project activity is undergoing periodic verification and the project description deviations identified during the current monitoring period is assessed and conclusions is reported in the section 3.3 of verification report

3.1 Participation under Other GHG Programs

The grouped project activity is registered under the VCS only (VCS Project ID 929) and is not registered under any other emissions trading program or any other mechanism that includes GHG allowance trading. PP also confirms that net GHG emission reductions or removals generated during this monitoring period shall not be used for compliance under any such programs or mechanisms. This was confirmed through a declaration/08/ submitted by the PP and hence accepted by the assessment team.

3.2 Methodology Deviations

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

3.3 Project Description Deviations

The following project deviation identified during the current monitoring period.

In accordance with the latest approved Project Document (PD), the calculation of waste decomposition and methane release, value of the following parameters shall be used as outlined in the PD:

- oxidation factor (OX),
- fraction of degradable organic carbon (DOCf),
- fraction of degradable organic carbon by weight (DOCj),
- methane correction factor (MCF), and
- decay rate (kj).

However, during the current monitoring period, the PP has used default emission factors/3.2/ from the U.S. Environmental Protection Agency Waste Reduction Model (EPA WARM) (version 15). This instance is considered as project deviation during the current monitoring period.

The assessment team has checked the landfill default emission factors from the EPA WARM and confirmed that the data used are more accurate due to regional specificity and relevance to the Province of Quebec as compared to the default values of the CDM Tool O4 /3.3/.

In line with the requirements as mentioned under the clause 3.21.2 (2) of VCS standard v 4.5, the PP has appropriately described and justified the project deviation under section 3.2.2 of the monitoring report. The assessment team can confirm the deviation does not impact the applicability of the methodology, additionality or the appropriateness of the baseline scenario and the project remains in conformance with the VCS Program rules.

3.4 Grouped Project

The assessment team has checked the quantification sheet of each Client Facility and can confirm that there are no new client facilities into the group project in the current monitoring period (01/01/2020 to 31/12/2021) and the current total 83 client facilities with no new PAIs. However, 62 CF that have provided their data and total PAIs are 752 as verified from the records made available.

It is to be noted that for some of the client facilities, the PAI's have been readjusted in the current monitoring period than the previous monitoring period 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 Energy Efficiency and Solid Waste Diversion Activities within the Quebec Sustainable Community project document was prepared by Will Solutions Inc. to allow Will Solutions as project proponent (Sustainable Community Service Promoter (SCSP)), 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 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 include 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.

During the previous monitoring period (01/01/2019 to 31/12/2019) 735 PAIs of 59 client facilities were reported, however in the current monitoring period 752 PAIs are reported. The difference (17 PAIs) is due to the non-participation and renewal of participation of client facilities. The details of PAIs included during the previous and current monitoring period is provided under the below table:

Monitoring period	Number of PAIs
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3 rd 31/12/2016	(01/01/2016 to	796 PAIs
4 th 31/12/20218)	(01/01/2017 to	820 PAIs
5 th 31/12/2019)	(01/01/2019 to	735 PAIs
6 th 31/12/2021)	Current monitoring period (01/01/2020 to	= 735 (MP05) +20-3 =752 PAIs

It is to be noted that 4 client facilities with 20 PAIS which participated in MP3 and MP4, but did not participate in MP5, renewed their participation in MP6, and 1 client facility with 3 PAIs stopped its participation to the group project. The assessment team verified the details of PAIs included /excluded or withdrawn during the current monitoring period as provided in Annexure B-C and found to be correct.

The assessment team can confirm that:

- i. All 752 PAIs of 62 client facilities are only located inside the Quebec territory. The location/address of all 62 client facilities was checked and found to be in Quebec/23/.
- ii. 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 62 dates were verified and found to be meeting the requirement/10/.
- iii. These 62 client facilities have signed the agreement with Will Solutions Inc to be a registered member of the group project/14/.
- iv. All the 62 clients were found using a similar technology or measures to the generic PAIs and fall into scope 3 and 13/11/.
- v. 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 32 tCO₂e by SADC- D'Autray-Joliette (group of members) facility (non-zero minimum) to the highest average by SADC- Haut-Saguenay Group of Member at 292,936 tCO₂e in this monitoring period. The lowest and highest value of tCO₂e/year per unit can be assessed by consulting the calculation sheets ("CF-XXXX | 2020", "CF-XXXX | 2021") provided by PP in 'Annex B-C'. The highest value of tCO₂e/year per unit is 4,040 tCO₂e for 2020 (by CF-0805), and 4,842 tCO₂e for 2021 (by CF-1108).
- vi. The PP has used the emission factors from the U.S. EPA WARM (version 15, 2020) for emission reductions calculations. Following a conservative approach the ERs for every PAI associated with the sectoral scope 13 were calculated, assuming that the baseline scenario for landfilling always includes the flaring of landfill gas.

The audit history table is provided below:

Audit Type	Period	Program	VVB Name	Number of years
Validation	11-07-2013	<u>VCS</u>	SGS United Kingdom Ltd.	-
Verification	01/01/2010 to 31/10/2013	<u>VCS</u>	Perry Johnson Registrars Carbon Emissions Services, Inc (PJRCES)	2 Years and 10 months
Verification	01/11/2013 to 31/12/2015	<u>VCS</u>	Perry Johnson Registrars Carbon Emissions Services, Inc (PJRCES)	2 years and 2 months
Verification	01/01/2016 to 31/12/2016	<u>VCS</u>	Earthood Services Private Limited (ESPL)	1
Verification	01/01/2017 to 31/12/2018	<u>VCS</u>	Earthood Services Private Limited (ESPL)	2
Verification	01/01/2019 to 31/12/2019	<u>VCS</u>	Earthood Services Private Limited (ESPL)	1
RCP validation	24-05-2021	<u>VCS</u>	Earthood Services Private Limited (ESPL)	-
Verification	01/01/2020 to 31/12/2021	<u>VCS</u>	LGAI Technological Center, S.A. (APPLUS+ Certification)	2
Total	01/01/2010 to 31/12/2021	-	-	110 years

The assessment team has checked the information about the audit history as provided in the above table and confirmed that the information provided are accurate.

The assessment team has checked the SDGs contribution of project and confirmed that project proponent has monitored the positive impacts on the Sustainable Development Goals (SDGs) 9, 10, 11, 12, 13 and 17 as part of project Sustainable Community of Quebec. The PP has provided the evidence for the SDGs contributions under Appendix F and found to be appropriate.

Measures taken to avoid double counting (scope 3 emissions):

The assessment team has reviewed the monitoring report and interviewed the project proponent to check the potential risk of Scope 3 emissions double claiming. The assessment team can confirm that there is no double-counting issue, and the PP has implemented appropriate measures necessary to avoid the risks of double counting associated with the inclusion of sectoral scope 3 PAIs. The PP has implemented the following measures:

- (i) During the current monitoring period there are 393 PAI of scope 3 are accompanied. The PP has ensured the unique identity of all PAIs and calculated the GHG reductions from the 393 PAI associated with the sectoral scope 03, following a conservative and rigorous approach that systematically disqualifies and excluded any PAI linked to grid electricity producers and distributors.
- (ii) RSPEDE stands for "Règlement concernant le système de plafonnement et d'échange de droits d'émission de gaz à effet de serre". It is a regulation in Quebec, Canada, that aims to cap and trade greenhouse gas emission rights. The project proponent has excluded all energy and fossil fuel distributors that are regulated under the RSPEDE; hence chances of double counting are diminishing completely.

Conclusion:

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 are no material discrepancies between the actual monitoring system, and the monitoring plan set out in the project description and the applied methodology/10/.
- 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/08/.
- 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/04/.

- f) The project is registered under VCS only.

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

4.2 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 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, 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 continue to receive community support from NGOs such as the Réseau SADC and Fondation Trois-Rivières 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 Reseau. 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.

The project proponent has implemented mechanism for ongoing and regular communication with project stakeholders through social media platforms, newsletters, as well as the media and news section on the project proponent website. Furthermore, the PP has provided the email ID and phone numbers in the annual sustainability report published and the stakeholders can provide at any time their inputs or concerns over the project through email correspondence or phone calls. The quantification manager and the sales manager are responsible for collecting and addressing the inputs and concerns, the assessment team has interviewed the PP and client facility members during the remote audit and confirmed that no complaints/concerns from local stakeholders were received for this monitoring period.

4.3 AFOLU-Specific Safeguards

Not applicable to the project activity.

4.4 Accuracy of GHG Emission Reduction and Removal Calculations

There are total of 752 PAIs at 83 facilities were included in the verification activity. It is noted that 328 PAIs were identified as energy efficiency PAIs while 424 PAIs were identified as waste diversion PAIs. The VVB reviewed all spread sheets covering the 752 PAI realized at the 83 Clients Facilities.

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/03/. 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 v4.4.

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 waste stream depending on the sectoral scope of the project activity.

EX-ante parameters sourced from PD:

Ex-Ante Parameter	VVB Assessment
EF Thermal EnergyCO ₂ e (CO ₂ e emissions factor for local generation of thermal energy)	The parameter is described as 'CO ₂ e emissions factor for local generation of thermal energy' and is having unit 'Kg CO ₂ e per GJ'.
EF Fuel i N ₂ O (N ₂ O emissions factor for combustion of each type of fuel (EF Fuel i N ₂ O))	The parameter is described as 'N ₂ O emissions factor for combustion of each type of fuel (EF Fuel i N ₂ O)' and is having unit 'Kg N ₂ O per L, m ³ , or other'
EF Fuel i CH ₄ (CH ₄ emissions factor for combustion of each type of fuel (EF Fuel i CH ₄))	The parameter is described as 'CH ₄ emissions factor for combustion of each type of fuel (EF Fuel i CH ₄)' and is having unit 'Kg CH ₄ per L, m ³ , or other'
EF Fuel i CO ₂ (CO ₂ Emissions Factor for combustion of each type of fuel (EF Fuel i CO ₂))	The parameter is described as '(CO ₂ Emissions Factor for combustion of each type of fuel (EF Fuel i CO ₂)' and is having unit 'Kg CO ₂ per L, m ³ , or other'
OX (Oxidation factor (reflecting the amount of soil or other material covering the waste)	The parameter is described as 'Oxidation factor (reflecting the amount of soil or other material covering the waste)' 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 D. The parameter is in line with applied methodology/7/ and PD/1/
DOC1 Fraction of degradable organic carbon (DOC) that can decompose	The parameter is described as 'Fraction of degradable organic carbon (DOC) that can decompose' 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 D. The parameter is in line with applied methodology/7/ and PD/1/

<p>DOC_j Fraction of degradable organic carbon (DOC) by weight</p>	<p>The parameter is described as 'Fraction of degradable organic carbon (DOC) that can decompose' 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 D. 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 'Methane correction factor' 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 D. The parameter is in line with applied methodology/7/ and PD/1/</p>
<p>K_j Decay rate for the waste type j</p>	<p>The parameter is described as 'Decay rate for the waste type j' 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 D. The parameter is in line with applied methodology/7/ and PD/1/</p>
<p>Φ Model Correction Factor</p>	<p>This is a model correction factor 0.9 applied to account for model uncertainties.</p> <p>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)</p>

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. The following ex-ante parameters are used for ER calculation.

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	0.002789
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 (Eckelman et al., 2014)	Recycled Metal Material (FeTi)	Mt	0.000061
3	MERN, August 16, 2019	Propane	L	0.001544
13	USEPA, WARM version 15, 2020	Food/organic waste	Mt	0.683240

13	USEPA, WARM version 15, 2020	Corrugated container cardboard	Mt	3.658640
13	USEPA, WARM version 15, 2020	Mixed paper primarily residential	Mt	3.934140
13	CDM Methodology AMS III E	Sewage and sludge	Mt	2.08
13	USEPA, WARM version 15, 2020	Asphalt shingles (Contaminated/treated soil)	Mt	0.022040
13	USEPA, WARM version 15, 2020	Medium density fibreboard; urban biomass	Mt	- 1.785240
13	USEPA, WARM version 15, 2020	Dimensional lumber; Bark residues	Mt	1.917480
13	USEPA, WARM version 15, 2020	Green residues; Putrescible	Mt	0.683240
13	USEPA, WARM version 15, 2020	Mixed Plastics	Mt	1.046900

The assessment team able to confirm that the GHG emission reductions and removals have been quantified correctly in accordance with the project description and applied methodology.

4.5 Quality of Evidence to Determine GHG Emission Reductions and Removals

All the data recorded is following the registered VCS PD and Monitoring Report. The emission reductions calculations for this verification were verified from emission reduction calculation sheet/30/ and checked against project document/01/, monitoring report/03/, applied methodology/07/ 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.

Monitoring parameters:

Parameter: Volume or Quantity of Fuel (L, m³, kg or MT), Electricity (kWh), Quantity of waste (Kg or MT), Length (m), Pressure (Kg/m²)

Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	<p>The 62 client facilities have different EE or SWD measures adopted and all these measures are inline and falling in one or another category of the generic PAIs mentioned in the registered PD/01/. Therefore, different PAIs have different 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/.The work sheets 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 was found in line with the applied methodology and registered PD/01/.</p>									
	<p>Monitoring equipment</p>	<p>Types of meters used and number</p> <table border="1" data-bbox="865 831 1406 1318"> <thead> <tr> <th>Type of equipment</th> <th>Numbers</th> </tr> </thead> <tbody> <tr> <td>Flow meters</td> <td>40</td> </tr> <tr> <td>Communicating electricity meters</td> <td>52</td> </tr> <tr> <td>Truck scales/Scales and Weighbridges</td> <td>23</td> </tr> <tr> <td>Total</td> <td>115</td> </tr> </tbody> </table> <p>The project currently includes 83, out of which only 62 client facilities have provided evidence in the current monitoring period. The project activity has 62 client facilities and 752 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>	Type of equipment	Numbers	Flow meters	40	Communicating electricity meters	52	Truck scales/Scales and Weighbridges	23	Total
Type of equipment	Numbers										
Flow meters	40										
Communicating electricity meters	52										
Truck scales/Scales and Weighbridges	23										
Total	115										

		<p>The assessment team has verified the installation of monitoring devices for the all facilities though latest photographs and found to be appropraite.</p>
	<p>Calibration frequency /interval:</p>	<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 must 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>It is to be noted that there is total 115 monitoring equipment's installed, and the assessment team has checked 10 calibration certificates.</p> <p>As per ANSI/ASQ Z1.4-2008 for a population from 91 to 150 the representative sample size is D= 8.</p> <p>For the D sample to be compliant with a 95% confidence interval, the acceptable defective rate should be inferior to 1 (column 4.0). The assessment team confirmed that the calibration of meters was conducted as per the registered monitoring plan as no discrepancy identified in this regard. Furthermore, the assessment team increased the audited sample size to 10, reinforcing the confidence interval. Hence it can be confirmed that reasonable level of assurance is met.</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 62 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>
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	<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 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 /05/.</p>
Findings	CL #1, CAR #1, CAR #2 and CAR #3 was raised and resolved.	
Conclusion	The parameter has been monitored appropriately in accordance with the registered monitoring plan/01/ and applied methodology/10/. The monitored data was recorded consistently as per the approved frequency in monitoring plan/01/.	

GHG Calculations:

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 (EF_3 , in tCO₂/unit of fossil fuel and EF_{13} , 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:

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

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

$FF_{BL,y}$ =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 83-however only 62 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 (PEy, 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) 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.

$PE_y = FFP * EF_3$ (sectoral scope 3)

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

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

$FF_{P,y}$ =Volume of waste stream

EF_3 =CO2e emission factor of the fossil fuel

EF_{13} =CO2e emission factor of the waste stream

Leakage Emissions:

At project unit level, the leakage during the monitoring period 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;

ERy = Emissions Reduction in monitoring period

BEy= 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:

Year	Scope	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions (tCO ₂ e)
2020	3	234,801	14,074	0	220,727
	13	617,946	0	0	617,946
2021	3	216,104	15,019	0	201,085
	13	585,141	0	0	585,141
Total (scope 3+13)	-	1,653,992	29,093	0	1,624,899

The emission reductions at group of members levels are provided below from 01/01/2020 - 31/12/2021 are as:

Sr.No	Group of members	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	787	215	0	572
2	03-SADC- Basques	4,517	573	0	3,944
3	04-SADC- Rivière-du-loup	3,513	23	0	3,490
4	05-SADC- Kamouraska	10,261	56	0	10,205
5	06-SADC- Lotbinière	72,539	12,388	0	60,151
6	07-SADC- Haut-Saguenay	297,604	6,087	0	291,517
7	08-SADC- Maskinongé	229,615	61	0	229,554
8	09 CAE Rive-Nord	29,665	0	0	29,665
9	10- SADC Laurentides	45,307	4,114	0	41,193
10	11-SADC- Antoine-Labelle	82,369	1,296	0	81,073
11	12-SADC- Abitibi Ouest	17,037	503	0	16,534
12	13-SADC de Papineau	156,827	31	0	156,796

13	14-SADC- D'Autray-Joliette	32	0	0	32
14	<i>First cohorte (MR- Féb. 2014)</i>	397,820	3,538	0	394,282
15	<i>Members recruited by Will 3rd cohort</i>	306,099	208	0	305,891
Total	-	1,653,992	29,093	0	1,624,899

The verification team confirms that appropriate methods and formulae for calculating baseline emissions have been followed. The assumptions, emission factors and default values that were applied in the calculations are justified.

All the data were made available and have monitored as per required monitoring frequency. The means of verification for the values of parameters, used for baseline emission calculation, is described above.

4.6 Non-Permanence Risk Analysis

Not applicable for the project activity.

5 VERIFICATION OPINION

Applus+ Certification contracted by WILL Solutions Inc, to perform the independent verification of the emission reductions for the VCS project activity “Energy efficiency and solid waste diversion activities within the Quebec Sustainable Community” (VCS ID- 929) in Canada for the monitoring period 01/01/2020 to 31/12/2021 as reported in the Monitoring Report Version 1.4 dated 17/07/2024. The 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.

It is our responsibility to express an independent verification statement on the reported GHG emission reductions from the project activity. Applus+ Certification commenced the verification based on the baseline and monitoring methodology VM0018, version 01, the monitoring plan contained in the registered VCS PD Version 1.2, dated 25/01/2021 and monitoring Report Version 1.4 dated 17/07/2024 as per the process described under Section 2 of this report.

Applus+ Certification 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.

Applus+ Certification planned and performed the verification by obtaining evidence and other information and explanations that Applus+ Certification considered necessary to give reasonable assurance that reported GHG emission reductions are fairly stated.

In our opinion the GHG emissions reductions reported for the project activity for the period 01/01/2020 to 31/12/2021 (both days included) are fairly stated in the Monitoring Report Version 1.4 dated 17/07/2024 . The GHG emission reductions were calculated correctly based on the approved baseline and monitoring methodology VM0018, version 01, and the VCS standard version 4.5.

As summary the verification team able to conclude that:

- The project is in line with all relevant host country criteria (Canada) and all relevant VCS version 4 program guidelines requirements.
- Verification of the GHG statement was conducted in accordance with ISO 14064-3:2019
- A reasonable level of assurance has been applied.

Verification period: From 01/01/2020 to 31/12/2021 (including both days)

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

Year	Baseline emissions or removals (tCO2e)	Project emissions or removals (tCO2e)	Leakage emissions (tCO2e)	Net GHG emission reductions or removals (tCO2e)
2020 (From 01/01/2020 to 31/12/2022)	852,747	14,074	0	838,673
2021 (From 01/01/2021 to 31/12/2021)	801,245	15,019	0	786,226
Total	1,653,992,	29,093	0	1,624,899

Comparison of actual GHG emission reductions or net anthropogenic GHG removals by sinks with estimates in registered PD:

Year	Ex-ante emissions reductions/removals	Achieved emissions reductions/removals	Percent difference	Justification for the difference
01/01/2020 to 31/12/2020	1,900,000	838,673	-77 %	-Please refer justification below this table.
01/01/2021 to 31/12/2021	2,350,000	786,226	-99 %	
Total	4,250,000	1,624,899	-89 %	

It is to be noted that the actual emission reductions achieved during the current monitoring period is reasonably lower than the estimated emission reductions for the comparable period. Due to COVID-19 pandemic impacts, new Client Facilities and new PAIs could not be included into the project as expected, hence the actual ERs are lower than the estimated.

APPENDIX 1: DOCUMENT REFERENCES

S.No	Title of Document	Version	Date
1.	VCS project description	Version 1.2	25/01/2021
2.	Monitoring report	Version 01	31/01/2023
3.	Final Monitoring Report	Version 1.4	17/07/2024
3.1	ER Sheet (Appendix B-C) Inclusive of Individual Quantification sheets of the PAIs (Emission reduction sheets of the respective PAIs)	Corresponding to the MR	02/05/2024
3.2	Landfill default emission factors from the EPA WARM	Version 15	-
3.3	Tool 04: Emissions from solid waste disposal sites	Version 08.1	24/03/2023
4.	Previous Verification reports (Fifth Monitoring Period- 01/01/2019 to 31/12/2019)	Version 1.4	22/11/2023
5.	VCS program guide	Version 4.4	29/08/2023
6.	VCS Standard	Version 4.5	29/08/2023
7.	Applied methodology VM0018-Energy Efficiency and Solid Waste Diversion Activities within a Sustainable Community” version 01	Version 1.0	-
8.	Declaration by PP for no participation in any program other than VCS	-	29/11/2023

9.	Records (name contact and addressed etc.) of the client facilities	01/01/2020-31/12/2021	-
10.	Client checklist record for inclusion 'Baseline Scenario and Historical Background'	01/01/2020-31/12/2021	-
11.	<u>Project view page</u> https://registry.verra.org/app/projectDetail/VCS/929	-	-
12.	Plant Records	-	-
13.	Copy of contracts "Régie intermunicipale de la Lièvre" signed between Will Solution Inc. and 5 Client facilities	01/01/2020-31/12/2021	-
14.	The records about the implementation date (for example POs etc.) of the PAIs received by Will Solutions	01/01/2020-31/12/2021	-
15.	The records of sales data, fuel consumed data, production data etc	01/01/2020-31/12/2021	-
16.	Applicable law about calibration of monitoring equipment https://www.ic.gc.ca/eic/site/mc-mc.nsf/eng/h_lm00010.html	01/01/2020-31/12/2021	-
17.	Client checklist record for inclusion 'Baseline Scenario and Historical Background'	01/01/2020-31/12/2021	-
18.	Calibration certificates of weight bridges, scale and measuring equipment at client facilities	01/01/2020-31/12/2021	-
19.	Plant records of 6 client facilities for monitored data like quantity of biomass, fuel used, electricity used, production data etc.	01/01/2020-31/12/2021	-
20.	QMS Manual of Will Solution 'Protocole general'	1.2	-
21.	http://www.sadccae.ca/index.php/en/thereseau/mission.html	NA	-
22.	WSI Linked in account https://www.linkedin.com/company/will-solutions	NA	-
23.	Google maps	-	-

	(https://www.google.com/maps) used to verify the location in Quebec Provisions		
24.	Photographic Evidence of project site /equipment's	01/01/2020-31/12/2021	-
25.	Remote audit conducted by VVB	-	04/10/2023
26.	Registration and Issuance Process	Version 4.4	29/08/2023
27	VCS Program definitions	Version 4.4	29/08/2023
28	https://www.epa.gov/warm/versions-waste-reductionmodel/warm#WARM%20Tool%20V1	-	-
29	http://www.efficaciteenergetique.gouv.qc.a/fileadmin/medias/pdf/Facteurs_emissions.pdf	-	-
30	Individual quantification sheets for the client facilities	For the current monitoring period: 01/01/2020 - 31/12/2021	-
31	ER Sheet (Appendix B)	01/01/2020 - 31/12/2021	-
32	VERRA approval for remote site visit	-	29/09/2023
33	ANSI/ASQ Z1.4-2008 (https://www.scribd.com/document/454429584/ANSI-Z1-4-2008-pdf)	-	-

APPENDIX 2: ABBREVIATIONS

Abbreviations	Full texts
ABT	Availability Based Tariff
BEF	Baseline Emission Factor
BM	Build Margin
CAR	Corrective Action Request
CEA	Central Electricity Authority

CL	Clarification Request
CMS	Central Monitoring System
CMP	Conference of Parties Serving as Meeting of Parties
CO2	Carbon dioxide
FAR	Forward Action Request
GHG	Green House Gas
ISO	International Standards Organization
kWh	Kilowatt hour
MR	Monitoring Report
MWh	Megawatt-hour
PD	Project Description
PP	Project Proponent
QA/QC	Quality Assurance and Quality Control
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: FINDINGS OVERVIEW

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

FAR ID	-	Section no.	-	Date :
Description of FAR				
NA				
Project participant response				Date :DD/MM/YYYY
NA				
Documentation provided by project participant				
NA				
DOE assessment				Date: DD/MM/YYYY
NA				

Table 2. CL from this verification

CL ID	01	Section no.	2.2	Date : 17/04/2023
Description of CL				

i. As per the monitoring report (p.7), 89 client facilities are declared however in the excel sheet (AnnexB-C-6thcohort compilation (2020-2021), only 88 client facilities are reported (ref: tab _New PAI 2020-2021). ii. Section 1.10 MR: monitoring period dates are inconsistent with the other sections of the MR. iii. Please submit the individual quantification sheet of each client facility included in the current monitoring period.	
Project participant response	Date : 30/11/2023
i. <i>The correct number of client facilities is 89 and it has been corrected in the excel sheet (AnnexB-C-6thcohort compilation (2020-2021), New PAI 2020-2021 tab).</i> ii. <i>The monitoring period date in section 1.10 has been corrected.</i> iii. <i>Access to individual quantification sheets of each client facility was provided to the VVB via an email sent on February 17, 2023. Access to the individual quantification sheets can be shared again with the VVB upon request.</i>	
Documentation provided by project participant	
Revised MR AnnexB-C-6thcohort compilation (2020-2021), Individual quantification sheet of each client facility	
DOE assessment	Date: 10/10/2023
The PP has corrected the number of CF declared during the current monitoring period and found consistent with Annex-B, hence accepted. The PP has corrected the monitoring period date under section 1.10 of the MR and found it to be appropriate. The PP has submitted the individual quantification sheet for each client facility included in the current monitoring period and found to be satisfactory. CL #1 is closed.	

Table 1. CAR from this verification

CAR ID	01	Section no.	2.2	Date : 17/04/2023
Description of CAR				
Section 2.2 MR: Please clarify why the following information's are not provided concerning to LSHC: <ul style="list-style-type: none"> i. The procedures or methods used for engaging local stakeholders (e.g., dates of announcements or meetings). ii. The procedures or methods used for documenting the outcomes of the local stakeholder consultation. iii. How due account of all and any input received during the consultation has been taken. 				
Project participant response				Date : 30/11/2023
i. <i>Methods used to engage local stakeholders were added to section 2.2 of the MR.</i> ii. <i>Methods to document the outcomes of stakeholder outcomes were added to section 2.2 of the MR.</i> iii. <i>How due account of any input received during the consultation are considered was added to section 2.2 of the MR. Note however, that for this monitoring period, no comments or concerns were received.</i>				
Documentation provided by project participant				
Revised MR				
DOE assessment				Date: 10/10/2023
The PP has provided the details relevant to stakeholder consultation under section 2.2 of the MR and found it to be in line with the MR filling guidelines. CAR #1 is closed.				

CAR ID	02	Section no.	3.3	Date : 17/04/2023
Description of CAR				

Please submit the declaration confirming that the GHG Emission reductions or removals generated by the project activity will not be used for compliance with an emission trading program or to meet binding limits on GHG Emissions.	
Project participant response	Date : 30/11/2023
Declaration confirming that the GHG emission reduction generated by the project activity will not be used for compliance with an emission trading program or to meet binding limits on GHG emissions is provided to the VVB in attachment.	
Documentation provided by project participant	
Declaration	
DOE assessment	Date: 10/10/2023
The PP has submitted declaration confirming that the GHG Emission reductions or removals generated by the project activity will not be used for compliance with an emission trading program or to meet binding limits on GHG Emissions, found to be satisfactory. CAR #2 is closed.	

CAR ID	03	Section no.	3.3.6	Date : 17/04/2023
Description of CAR				
<ul style="list-style-type: none"> i. The values of baseline emissions and project emissions are directly reported in the excel sheet, hence it is not clear whether the formulas to be used to calculate the values are correctly applied as per the applied methodology. Kindly updated the sheet (Annex B) including the applicable formulas. ii. Appendix-A2 MR: Value of project emissions for current monitoring period is not consistent with the same as reported under section 5.4 of the MR. iii. Section 4.2 MR: Please clarify about the calibration responsibility and frequency of monitoring equipment's (Flow meter, energy meters, weighing balance) is not defined clearly. 				
Project participant response				Date : 15/05/2023
<ul style="list-style-type: none"> i. <i>Annex B is used to compile the ER results of all client facilities. Please see individual quantification excel sheet for each individual values of baseline emissions and project emissions. Access was granted in February 2023.</i> ii. <i>The value of project emissions in Appendix-A2 of the MR is corrected to be consistent with section 5.4 of the MR.</i> iii. <i>Clarification is provided in section 4.2 of the MR concerning calibration responsibility of monitoring equipment's. Calibration responsibility and frequency requirements are established by Measurement Canada, a special operating agency of the Government of Canada</i> 				
Documentation provided by project participant				
Individual quantification excels sheet. Revised MR				
DOE assessment				Date: 10/10/2023
The formulas to be used to calculate the values of baseline emissions and project emissions are mentioned in the individual quantification excels sheet and correctly applied as per the applied methodology. The PP has corrected the value of project emissions under Appendix-A2 of the MR and found consistent with the same as reported under section 5.4 of the MR. CAR #3 is closed.				

Table 2. FAR from this verification

FAR ID	01	Section No.	2.4	Date : 10/10/2023
Description of FAR				
The project undergoing first verification after validation of renewable crediting period; hence it is mandatory to conduct physical site visit for current verification, however the project proponent has requested an exemption from VERRA regarding the guidelines provided under paragraph 4.1.12 of VCS standard v04.5 and the request was approved by VERRA and as per the approval provided it is mandatory to conduct physical site visit by the VVB for the next verification period.				

Project participant response	Date : DD/MM/YYYY
NA	
Documentation provided by project participant	
NA	
DOE assessment	Date: DD/MM/YYYY
NA	

APPENDIX 4: COMPETENCY STATEMENTS

According to the sectoral scope / technical area and experience in the sectoral or national business environment, Applus+ Certification has composed a project assessment team in accordance with the appointment rules in the internal Quality Management System of Applus+ Certification.

The composition of audit team shall be approved by the Applus+ Certification ensuring that the required skills are covered by the team. The four qualification levels for team members that are assigned by formal appointment rules are as presented below:

- Lead Auditor (LA).
- Auditor (A) / Auditor in Training (AiT).
- Technical Expert (TE).
- Technical Reviewer (TR).

The sectoral scope / technical area knowledge linked to the applied methodology/ies shall be covered by the assessment team.

Name	Qualification	Coverage of scope	Coverage of technical Area	Financial aspect	Host country Experience	Attendance to the On-Site Assessment
Ravi Kant Soni	Lead Auditor (LA)	Yes (1)	Yes (1.2)	N/A	Yes	Yes
Ravi Kant Soni	Technical Expert (TE)	Yes (1)	Yes (1.2)	N/A	Yes	Yes
Simon Shen	Technical Reviewer (TR)	Yes (1)	Yes (1.2)	N/A	Y	N

Ravi Kant Soni is a certified lead auditor for Lead Auditor ISO 14001:2004&Lead Auditor ISO 14064:2006 GHG Inventory and verification. He has more than 10 years of work experience across Climate Change, Environmental Management & Monitoring, Health & Safety Management, and Statutory Compliance. He was involved in more than 100 CDM validation and verifications activities and Gold Standard, VER projects as a team leader/technical reviewer / validator / verifier covering the sectoral scope 1 technical area 1.2.

He has done Master in Technology (Energy Management) from a premier institute, School of Energy & Environmental Studies, DAVV, Indore (M.P.), India and Bachelor of Engineering (Mechanical Engineering) from M.I.T.S Gwalior Jiwaji University Gwalior, India.

Simon Shen (master's degree in Thermal Energy Engineering, bachelor's degree in environmental engineering) is a Lead Auditor appointed by Applus+ Certification for the GHG project assessment. He is based in Shanghai. He has several years of work experience in environmental protection field. Before he joined Applus+ Certification, he had been worked for TÜV SÜD as a GHG Validator/Verifier and ISO 9001/14001 Lead Auditor for 5.5 years.