



Verified Carbon Standard

ENERGY EFFICIENCY AND SOLID WASTE DIVERSION ACTIVITIES WITHIN THE QUEBEC SUSTAINABLE COMMUNITY 7TH MONITORING REPORT



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Summary:

- **A description of the verification of the project**

Earthood Services Limited (hereafter, referred to as Earthood) has been contracted by Will Solutions Inc. to conduct the verification of the registered project activity (VCS ID 929) – “Energy efficiency and solid waste diversion activities within the Quebec Sustainable Community” regarding the relevant requirements of VCS program guidelines and standard (VCS Standard version 4.7/07/ and VCS Program Guide version 4.4/06/). The project proponent is Will Solution Inc. who use carbon finance to provide services for sustainable communities.

The verification includes confirming the implementation of the registered monitoring plan as described under VCS Project Description (RCP) version 1.2/01/ and the application of the monitoring methodology; VM0018 - Energy Efficiency and Solid Waste Diversion Activities within a Sustainable Community version 1.0/16/.

The grouped project focuses on energy efficiency and solid waste diversion activities to generate emission reduction.

- **The purpose and scope of verification**

Purpose: the objective of the verification is to perform a complete and independent review of the registered grouped project against the applicable VCS requirements and monitoring methodology VM0018 - Energy Efficiency and Solid Waste Diversion Activities within a Sustainable Community version 1.0/16/, including compliance with registered monitoring plan. The verification is the periodic independent review and ex-post determination by Earthood of the monitored reductions in GHG emissions that have occurred because of the registered VCS grouped project activity.

Scope: The verification scope includes an independent and objective examination of the monitoring report (MR). The MR is evaluated considering the applicable criteria and decisions made by the VCS Secretariat, including the approved baseline and monitoring methodology and registered VCS RCP PD/01/. The verification was conducted in accordance with the VCS Standard v4.7/07/, VCS Program Guide v4.4/06/ as well as review of the registered RCP PD/01/, final validation report for crediting period renewal/03/ and monitoring methodology VM0018 v1.0/16/.

- **The monitoring period**

The 7th monitoring period under VCS and the monitoring period covered under this verification is from 01/01/2022 to 31/12/2022 (including both days).

- **The method and criteria used for verification**

The verification process, which was conducted following Earthood’s internal quality procedures, consisted of the following phases:

- i. Document review, involving
 - a) Review of data and information
 - b) Cross-checks between the information provided in the monitoring report and information from sources using all available resources without regard to the project proponent’s information.
- ii. Site assessment, including
 - a) Evaluation of the registered VCS grouped project’s implementation and operation in accordance with the registered VCS PD of RCP/01/ and MR of 7th MP/04/.
 - b) Evaluation of information flows for creating, collecting and reporting monitoring parameters.
 - c) Interviews with relevant stakeholders to ensure that the operating and data collection procedures in the concerned monitoring period are carried out in line with the registered monitoring plan.
 - d) Cross-referencing information from the monitoring report with data from other sources, such as project database, monitored data or other comparable data sources.
 - e) A review of the monitoring equipment, including calibration performance and observations of monitoring procedures in relation to the VCS PD of RCP and the methodologies chosen.
 - f) Examine the calculations and assumptions used to determine GHG data and emission reductions.
 - g) Identifying quality control and quality assurance systems in place to avoid or detect and remedy any errors or omissions in the provided monitoring parameters.
- iii. The final verification report and opinion, as well as the resolution of lingering difficulties.

- **The number of findings raised during verification**

A risk-based approach has been followed to perform this verification and there are no uncertainties associated with this verification. During the current verification, a total of 20 findings were raised which includes 12 Corrective Action request (CARs), 05 Clarification request (CLs), 03 Forward Action request (FARs) from previous verification and 00 FARs from current verification.

- **Any uncertainties associated with the verification**

The VCS MR/04/, emission reduction calculations/05/ and accompanying documents provided are all in compliance with VCS criteria. The verification was completed with a reasonable level of assurance and no uncertainties were found related to the grouped project verification.

- **Summary of the verification conclusion**

Earthood certifies that the project is implemented in accordance with the registered VCS PD of RCP/01/ and the applied baseline, and monitoring methodology. The project implementation is in line with the information provided in the final monitoring report of 7th MP/04/. The monitoring procedures are in line with the monitoring methodology/16/ and the emission reductions achieved during the current monitoring period are

calculated without material misstatements. VVB's verification approach is based on the understanding of the risks associated with reporting of GHG emissions data and controls in place to mitigate these.

Earthood planned and performed the verification by obtaining evidence and other information, and explanations that Earthood considered necessary to give reasonable assurance that reported GHG emission reductions are fairly stated. Based on the information evaluated, we confirm that the emission reductions from the grouped project, "Energy efficiency and solid waste diversion activities within the Quebec Sustainable Community" during the monitoring period 01/01/2022 to 31/12/2022 amounts to 745,534 tCO_{2e}.

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1 INTRODUCTION

1.1 Objective

Will Solutions Inc. (PP) has contracted Earthood Services Limited (hereby referred as Earthood) for verification services for the VCS project “Energy Efficiency and Solid Waste Diversion Activities within the Quebec Sustainable Community” (VCS ID: 929) in the province of Quebec, Canada against the requirements of VCS Program. The assessment team has reviewed the GHG data collected to date for the monitoring period 01/01/2022 to 31/12/2022 covered in the current verification.

The purpose of the verification is to review the monitoring results and verify that the applied methodology was implemented according to the registered monitoring plan and monitoring data, used to confirm the reductions in anthropogenic emissions by sources is sufficient, definitive, and presented in a concise and transparent manner. To establish that the project activity has been implemented in line with registered design and conservative assumptions, as documented, the monitoring plan, monitoring report, and the project's compliance with applicable VCS, and host party requirements are specifically verified.

This verification is a thorough and independent assessment of the registered project activity against the applicable VCS requirements by the VVB. The verification process shall determine whether registered project activity complies with the requirement of the latest VCS guidelines/6//7//8//9/, applicability conditions of the monitoring methodology/16/, relevant host country regulations and guidance issued by the VCS Board.

1.2 Scope and Criteria

The scope of this verification is:

- To assess the claims and assumptions made in the VCS monitoring report/04/ against the VCS criteria, including but not limited to, VCS standard version 4.7/07/, applied methodology/16/ and relevant rules and requirements established for VCS project activities.
- To verify the project implementation and operation with respect to the registered VCS PD of RCP/01/.
- To verify the implemented monitoring plan with the registered VCS PD of RCP/01/and applied baseline and monitoring methodology/16/.
- To verify that the actual monitoring systems and procedures are in compliance with the monitoring systems and procedures described in the registered monitoring plan.

- To evaluate the GHG emission reduction data and express a conclusion with a reasonable level of assurance about whether the reported GHG emission reduction data is free from material misstatement.
- To verify that reported GHG emission data is sufficiently supported by evidence.

The verification is not meant to provide any consulting to the project participants. However, stated requested for clarification and/or corrective actions requested may have provided inputs for improvement of the project design. The verification shall ensure that the reported emission reductions are complete and accurate in order to be certified. Describe the scope and criteria of the verification.

1.3 Level of Assurance

- Limited level of assurance
- Reasonable level of assurance

The approach used by Earthood for validation of the crediting period is built on a thorough understanding of the risks associated with reporting data on GHG emissions and the controls used to mitigate them. Earthood conducted the validation by reviewing substantiating evidence and other relevant information and explanations from sources to provide reasonable assurance that estimated GHG emission reductions are fairly reported.

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

- Individual Quantification sheets
- Calibration certificates
- Billing records, weighing tickets, etc.

In the draft verification report (prepared by assessment team), the information provided is reviewed by an independent technical review team (one or more members) to confirm if the internal procedures established and implemented by Earthood were duly complied with and such opinion/conclusion is reached in an objective manner that complies with the applicable VCS and CDM (Clean Development Mechanism) requirements as appropriate. The technical review team is collectively required to possess technical expertise of all the technical area/sectoral scope the project activity relates to the on-site audit has been conducted and low risk of material misstatement or nonconformity has been identified by the assessment team. This has been further expounded in section 2.4 of this report.

All team members of the technical review team are independent of the verification team. The report approved by the Technical Manager has been endorsed by the CEO, who is overall responsible for ensuring quality, before final release. Further details of applicable procedures and responsibilities concerning the Earthood Quality Management System (QMS) are available on its website (www.earthood.in).

In our opinion the estimated 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/16/. The assessment result has a reasonable level of assurance in validation that GHG assertions are free of material errors, omissions, and misrepresentations. The documents and evidence reviewed are included under Appendix 3 of this report.

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 and Solid Waste diversion activities within a sustainable Community .

SCSP (Sustainable Community Service Promotor) 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)/16/. 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.

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. The eligibility of project activity instances is assessed under section 3.3 of this report.

All the EE and SWD activities are grouped into 10 Generic Project Activity Instances (PAIs) which are as follows:

- 1) 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)

- 2) Solid Waste Diversion
 - Methane emissions avoidances
 - Torrified biomass combustible
 - Land application of biosolids

The description of PAIs and client facilities (CFs) of this concerned monitoring period is shown in the table 1 below:

Table 1: Summary of number of PAIs and CFs in the 7th MP

Description	Client Facilities	PAIs
Total number of entities stated by the concerned MR of 7th MP	87 CFs	2,534 PAIs
Total number of entities stated by the previous MR of 6th MP	83 CFs	752 PAIs
Number of new entities included into the group in the concerned MP	4 new CFs	1,709 new PAIs (from 4 new & 5 old CFs)
Number of entities excluded from the emission reduction in the concerned MP	29 CFs	104 PAIs

2 VERIFICATION PROCESS

The registered VCS project is undergoing 7th VCS verification under second renewal period, the approach adopted to ensure the quality of emission reductions is described in the following sections.

2.1 Method and Criteria

The verification process is conducted as per the internal Earthood QMS manual and in accordance with the criteria laid down by ISO 14064-2 and VCS requirements. The verification of the project consists of following steps:

1. Contract with PP for the scope and appointment of validation & verification team as well as the technical review team.
2. Kick-off meeting-
 - The meeting was held on 11th April 2024.
 - The topics discussed in the meeting were timeline of the project, documents needed for the assessment, desk review timeline, audit findings timelines, and planning of site visit.
3. Desk review-

- Desk review was started on 12th April 2024, after receiving the necessary documents from the PP including, but not limited to, monitoring report and emission reduction sheet of current monitoring period.
 - Cross check the information with the sources without limitations to the information provided by the project proponent.
4. Follow up actions-
- An on-site audit was held from 24th April 2024 to 25th April 2024, and the assessment team inspect the project design including, but not limited to, implementation status and monitoring mechanism.
 - Interview with stakeholders and relevant personnels of plants responsible for information given in the Project Description of RCP/01/.
5. Reporting of findings-
- Resolution of findings
 - Draft validation report
6. Independent technical review-
- The project documentation was reviewed by an internal technical reviewer in 14th November 2024 to 15th November 2024.
 - Technical reviewer independently confirms whether the applicable GHG program requirements were objectively met or not, in addition to whether internal procedures were followed while arriving at the verification opinion. The technical reviewer may accept or reject the validation opinion prepared by the assessment team and gives the reasons.
 - The resolved findings may be opened at this stage, or new findings may be identified that are required to be addressed by assessment team and/or project proponents, as appropriate.
 - The technical reviewer is the decision maker on behalf of Earthood. A positive opinion is issued if all the findings have been satisfactorily resolved and in all other cases a negative opinion is issued unless the contract is terminated by either party before reaching the final opinion.

Earthood keeps all documents and records in a secure and retrievable manner for at least two years after the end of the project crediting period.

2.2 Document Review

The verification process for the project primarily entails a comprehensive examination of the VCS PD (RCP)/01/ and its related documents, as outlined in detail in Appendix 3 of this document. This assessment is carried out by a verification team following a defined protocol. The team conducts cross-referencing between the information provided in the VCS PD (RCP) and data from sources other than those used by the Project Proponent, leveraging their sector-specific or local expertise. When necessary, independent background investigations are undertaken.

Verification primarily involves a thorough document review of the submissions made at various assessment stages. The assessment team, guided by specific protocols, reviews the information presented in the documents and compares it with data from sources other than those utilized by the Project Proponent, if available. Additionally, independent background investigations are conducted. Earthood conducted a desk review as follows:

- a) A review of the data and information to ensure their completeness.
- b) An examination of the monitoring plan, monitoring methodology (including relevant tools), and, when applicable, the standardized baseline employed. Particular attention is paid to measurement frequency, the quality of project technology (including stove efficiency), and the quality assurance and quality control procedures.

An assessment of data management and the quality assurance and quality control system in the context of their impact on the generation and reporting of emission reductions.

2.3 Interviews

Further, a FAR (FAR 03 in appendix 5) was raised during the previous verification/13.b/ (i.e. first verification of 2nd crediting period), which states that *“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 v 4.5 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.”*

The assessment team has carried out onsite audit in order to verify the information included in the project documentation and to gain additional information regarding the compliance of the project with the registered monitoring plan and requirements of the applied methodology.

The onsite audit and interviews for the project location were conducted from 24th April 2024 to 25th April 2024 by the assessment team. During the audit/18/, interviews of the personnels of client facilities were conducted to verify the details regarding the techniques, metering instruments, and the process involved in the data collection. The information for the same can be found below.

Interviews with the representatives of the project proponent:

S.No.	Name	Organization	CF ID	Date of interview	Topics covered	Team Member
1.	Djamil Riadh Debbouz	Internal GHG Auditor	-	24/04/2024 to 25/04/2024	<ul style="list-style-type: none"> • Project Design and implementation status 	Kaviraj Singh
2.	Mathis Chanvillard	GHG Auditor				

3.	Christophe Kaestli	Consultant			<ul style="list-style-type: none"> Monitoring system, roles and responsibility Procedure for monitoring data collection Robustness and accuracy of data collection and transfer
4.	Martin Goupil	DG	1603	24/04/2024	
5.	Genevieve Groleau	Process Director			
6.	Gabriele Girouard	Operation Manager			<ul style="list-style-type: none"> QA/QC procedures & training conducted Criteria and compliance of new instances added during MP
7.	Stephane Le Moine	PQG	1604	24/04/2024	
8.	Audrey Fillion Cardinal	Chargie Project DD			
9.	Guylaine Gagnon	Tech Compt.			<ul style="list-style-type: none"> Review of evidence and supporting documents Review of monitored data and relevant document in accordance with registered monitoring plan and applied monitoring methodology
10.	Mahan Balalpour	Managing Director	1602	25/04/2024	
11.	Hossein Mirhaj	R&D - Purchasing			

2.4 Site Visits

The onsite audit was conducted for the current verification in line with para 4.1.13 of the VCS Standard version 4.7/7/. Following para 4.1.13 of VCS Standard v4.7/7/, verification team conducted an independent risk assessment and concluded that the assessment could be completed with reasonable level of assurance by visiting the site facilities and/ or project areas.

An onsite audit was undertaken by the assessment team from 24/04/2024 to 25/04/2024 to carry out the following:

- An assessment of the implementation and operation of the registered project activity as per registered VCS RCP PD/1/ and MR/4/.
- A review of information flows for generation, aggregation and reporting of the monitoring parameters.
- Interview with relevant personnel to determine whether the operational and data collection procedures are implemented in accordance with the registered monitoring plan in the PD/6/.
- A cross-check between information provided in the monitoring report and data from other sources such as monitoring survey forms, monitoring survey results spreadsheets, technical specifications, or similar data sources.
- A review of calculations and assumptions made in determining the GHG data and emission reduction.
- Relevant QA/QC procedures were checked to prevent, identify, and correct, any error in the reported monitoring parameters.

VVB’s Sampling Approach:

The project proponent has not applied any sampling and monitored all the data. However, the verification team has applied sampling as per the para 27 of Standard of sampling and surveys for CDM project activities and programme of activities, v9.0/28/, which states “*When the project participants or the coordinating/managing entity have not applied a sampling approach, the DOE may apply a sampling approach, choosing a different confidence/precision than the ones indicated in paragraph 11 above, provided that samples are randomly selected and are representative of the population.*”.

The population size is 87 client facilities (with 2534 PAIs) out of which only 58 client facilities and (2,430 PAIs) are claiming for GHG emission reduction. The number of client facilities (CFs) and PAIs considered during the monitoring period are explained in the below table:

	Client Facilities (CFs)	PAIs
Numbers from previous MP	54	721
Added during the current MP	4	1,709 (1,648 PAIs from 4 new CFs and 61 PAIs from 5 old CFs)
Generating ERs during the current MP	58	2,430
Excluded (i.e. not claiming credits) during this MP	29	104
Total numbers considered in the current MP	87	2,534

The population size is 2,430 PAIs and 58 client facilities (CFs), and the PP has monitored all the client facilities and PAIs. Since there are 1,648 PAIs from 4 new CFs and 61 PAIs from 5 old CFs the verification team has targeted 3 CFs (1 old CF- CF ID 1602 and 2 new CFs – CF ID- 1603 and 1604) for physical visit and data verification. Based on the data verified on site, the team confirmed that the new PAIs included in the CF meets the eligibility criteria and sample receipts and calibration records confirms that monitoring plan has been implemented in line with the registered RCP PD/1/.

2.5 Resolution of Findings

This section represents the conclusions from the validation of the project activity. The results of the document review, site visit evaluations and interviews are presented in this section. CARs, CLs and FARs are used to correct material inconsistencies discovered during validation.

Corrective action requests (CARs) are issued where:

- a) Mistakes have been made with a direct influence on project results requiring adjustments of the VERs/VCUs monitoring report.
- b) Applicable methodological specific requirements have not been met.
- c) There is a risk that emission reductions cannot be monitored or calculated.

Clarification Requests (CL) may be used where additional information is needed to fully clarify an issue or where the information is not transparent enough to establish whether a requirement is met.

In the context of FARs, risks have been identified which may endanger the delivery of high-quality emissions reductions in the future, i.e., by deviations from standard procedures as defined by the monitoring plan. Consequently, such aspects should receive a special focus during the next consecutive verification. A FAR may originate from lack of data sustaining claimed emission reductions. FARs does not relate to VCS requirements for registration.

CARs and CLs are to be resolved or closed out if the PP modifies the project description, rectifies the PD or provides adequate additional explanations or evidence that satisfies the concerns. If this is not completed, the project activity cannot be recommended for registration under VCS registry. A total of 20 findings were raised where 12 CARs, 05 CLs were raised during the verification and 03 FARs from previous verification were resolved. All the findings that are raised and communicated to project participants during the verification are included in Appendix 5.

2.5.1 Forward Action Requests

The project activity is undergoing 7th verification in VCS. 03 FARs were raised from the previous monitoring periods (MP5 and MP6). There were 01 FAR from verification report of sixth MP/13.b/ and 02 FARs from the verification report of fifth MP/14.b/ applicable for the current monitoring period.

Details of the same can be checked from Appendix 5 of this report.

2.6 Eligibility for Validation Activities

Not Applicable as VVB is accredited for the scope of validation.

3 VALIDATION FINDINGS

3.1 Methodology Deviations

There are no deviations to the applied methodology, VM0018 v1.0/16/, during the current verification. Therefore, this section is not applicable.

3.2 Project Description Deviations

PP has sought deviation for values of the following ex-ante parameter: 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). The project deviates from the registered RCP PD/1/ and applied default emission factor values from the U.S. Environmental Protection Agency Waste Reduction Model (EPA WARM) (version 15)/30/ instead of default values of CDM Tool 04.

The VVB has verified the deviation identified in the RCP PD/1/ and MR/4/ and confirmed that these values were appropriately applied in the emission reduction calculations. The deviation was accepted by the verification team as the deviation does not impact the applicability of the methodology, additionality and appropriateness of the baseline scenario.

VVB confirms that the proposed deviation does not impacts any of the following, documenting the assessment of each separately:

- The applicability of the methodology. There is no applicability condition related to the above-mentioned ex-ante parameters.
- Additionality and scale: The value applied does not interfere with the additionality method selected by the PP or change the scale of the grouped PA.
- The appropriateness of the baseline scenario. The defaults are sourced from regional published data which is reliable and more accurate as compared to general default values.

The MR section 3.2.2 was reviewed to confirm that the deviation is appropriately described and justified, and whether the project remains in conformance with the VCS rules. Thus, the project deviation is valid.

3.3 New Project Activity Instances in Grouped Projects

In the current MP, 4 client facilities and 1,709 PAIs (1,648 from 4 new CFs and 61 from 5 old CFs) have been newly added to this grouped project activity and rest are old. The eligibility criteria and its assessment for all the new PAIs are given in the table below:

Sl. No.	Criteria	Justification by the PP	Assessment by the VVB
Eligibility Criteria as per the registered PD			
1.	Be implemented after January 1 st 2015	All the new PAIs have their respective start date after 01/01/2015	The start date of sample new PAIs was checked from agreements with the client facilities/22/.
2.	Must be located inside the Quebec territory	All the PAIs are located inside the Quebec territory	The location of all client facilities and PAIs within it have been confirmed to lie within Quebec territory as confirmed from the kml file provided by the PP/32/.
3.	Be a registered member of the grouped project	All the new client facilities have signed the adhesion contract.	Agreement with new facilities were provided by the PP/22/ to confirm that CFs are registered member of this grouped PA.
4.	Use of a technology or measure similar to the Generic PAIs specified in the PD	All the new PAIs are associated to a generic PAIs.	All the measures/technologies mentioned in tab 'New PAIs' of ER sheet 'ID929-Annex B-MP7-Confidential-(2022)-2024-v2.1.xlsx'/5/ were checked to confirm that the technologies and measures are within the generic PAIs specified in the PD. The same was also confirmed through the site visit for sampled client facilities.
5.	Be auditable and verifiable	PP conducts an internal audit to all the new PAIs	Internal Audit Checklists/33/ have been provided to

		and relevant evidence has been provided by the CF to verify the integrity of the data.	confirm that new CFs are auditable and verifiable.
6.	GHG reductions are inferior to 5,000 tCO ₂ e/year capacity limit	All the PAIs which are generating GHG reduction more than 5,000 tCO ₂ e/year have been capped at the capacity limit.	ER sheet/5/ was reviewed to confirm that the PAIs have GHG reduction less than. 5,000 tCO ₂ e/year. For the PAIs achieving ERs above the limit, the value has been capped.
Applicability conditions of methodology (conditions not addressed above)			
1.	This methodology is applicable for grouped projects for the quantification of direct and indirect reductions of GHG emissions arising from energy efficiency and waste management project activity instances at client facilities.	All the new PAIs that are quantifying the GHG emission reduction have implemented either the energy efficiencies or waste diversion activities or both.	<p>The project include technologies and measures falling under 10 generic PAIs:</p> <p>Energy Efficiency</p> <ul style="list-style-type: none"> • Biomass energy project • Saving energy on recycling activity • Heat recovery • Energy efficiency demand Side • Fuel switching • Energy conservation • Energy efficiency demand side (building/major renovations) <p>Solid Waste Diversion</p> <ul style="list-style-type: none"> • Methane emissions avoidances • Torrified biomass combustible • Land Application of biosolids <p>Thus, the applicability condition has been met. The same was also confirmed through the site visit for sampled client facilities.</p>

2.	Projects can be located in residential, commercial, institutional, or industrial buildings/facilities.	All the new PAIs are located in residential, commercial, institutional, or industrial buildings.	Sampled client facilities were visited to confirm that PAIs are located in residential, commercial, institutional, or industrial buildings.
3.	Use and Application of Technology and Measures of the PAI (as per the methodology)	All the new PAIs has correctly mentioned the use of technology or measure used at their location for GHG emission reduction and falls under either scope 3 or scope 13 activities or both.	Sampled client facilities were visited to confirm that technology or measure used at their location for GHG emission reduction and falls under either scope 3 or scope 13 activities or both.

Eligibility condition as per VCS standard version 4.7:

Conditions	PP's justification	VVB assessment
<p>3.6.16 Grouped projects shall include one or more sets of eligibility criteria for the inclusion of new project activity instances. At least one set of eligibility criteria for the inclusion of new project activity instances shall be provided for each combination of project activity and geographic area specified in the project description. Where grouped projects include multiple baseline scenarios or demonstrations of additionality, such projects will require at least one set of eligibility criteria for each combination of baseline scenario and demonstration of additionality specified in the project description. A set of eligibility criteria shall ensure</p>	<ol style="list-style-type: none"> 1. Already demonstrated above. 2. Already demonstrated above. 3. Already demonstrated above. 4. The baseline scenarios of all the new PAIs have been demonstrated. The details for each PAIs are stated under section 3.3 of the MR. 5. Additionality of each new PAI have been demonstrated under section 3.3 of MR. 	<ol style="list-style-type: none"> 1. Applicability conditions of applied methodology VM0018/16/ are assessed in the previous table in this section. 2. and 3. Assessed under first condition of methodology applicability above. 4. The client facilities personnel visited were interviewed for the condition existing prior to the installation of technologies/measures during the site visit. 5. Additionality has demonstrated via investment analysis and IRR sheet/34/ for each new inclusion has been provided by the PP.

<p>that new project activity instances:</p> <ol style="list-style-type: none"> 1) Meet the applicability conditions set out in the methodology applied to the project. 2) Use the technologies or measures specified in the project description. 3) Apply the technologies or measures in the same manner as specified in the project description. 4) Are subject to the baseline scenario determined in the project description for the specified project activity and geographic area. 5) Have characteristics with respect to additionality that are consistent with the initial instances for the specified project activity and geographic area. For example, the new project activity instances have financial, technical and/or other parameters (such as the size/scale of the instances) consistent with the initial instances, or face the same investment, technological and/or other barriers as the initial instances. 		
<p>Inclusion of New Project Activity Instances 3.6.17 Grouped projects provide for the inclusion of new project activity instances subsequent</p>	-	<p>1. The location of all client facilities and PAIs within it have been confirmed to lie within Quebec territory as</p>

<p>to the initial validation of the project. New project activity instances shall:</p> <ol style="list-style-type: none"> 1) Occur within one of the designated geographic areas specified in the project description. 2) Conform with at least one complete set of eligibility criteria for the inclusion of new project activity instances. Partial conformance with multiple sets of eligibility criteria is insufficient. 3) Be included in the monitoring report with sufficient technical, financial, geographic, and other relevant information to demonstrate conformance with the applicable set of eligibility criteria and enable evidence gathering by the validation/verification body. 4) Have evidence of project ownership, in respect of each project activity instance, held by the project proponent from the respective start date of each project activity instance (i.e., the date upon which the project activity instance began reducing or removing GHG emissions). 5) Have a start date that is the same as or later than the grouped project start date. 		<p>confirmed from the kml file provided by the PP/32/.</p> <ol style="list-style-type: none"> 2. All eligibility criteria are confirmed to be met in this section. 3. MR/4/ includes sufficient technical, financial and geographical and other relevant details of new CFs and its PAIs. 4. Ownership has been confirmed through agreement with PP and client facilities/22/. 5. It has been confirmed through agreement with PP and client facilities/22/ that the start dates of PAIs are after the start date of grouped project activity. 6. ER sheet/5/ was reviewed to confirmed that the projects are claiming ERs only after start date of CF inclusion. 7. PAIs have not been part of any other VCS project as confirmed from VCS registry. 8. Clustering limits requirements are assessed in the same table below in line with VCS standard version 4.7 para 3.6.8. and 3.6.9.
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<p>6) Only be eligible for crediting from the later of start date of the project activity instance or the start of the verification period in which they were added to the grouped project, through to the end of the total project crediting period.</p> <p>7) Not be or have been enrolled in another VCS project.</p> <p>8) Adhere to the clustering and capacity limit requirements for multiple project activity instances set out in 3.6.8 – 3.6.9.</p>		
<p>3.6.18 Where inclusion of a new project activity instance necessitates the addition of a new project proponent to the project, such instances shall be included in the grouped project description within two years of the project activity instance start date or, where the project activity is an AFOLU activity, within five years of the project activity instance start date. The procedure for adding new project proponents is set out in the Registration and Issuance Process.</p>	-	<p>The new client facilities are being added within 2 years of contract signing with the PP/22/.</p>
<p>3.6.8 The project proponent shall include in a singular project all project activity instances within ten kilometers of another instance of the same project activity</p>	-	<p>The project proponent has only one grouped project activity in Quebec region.</p>

<p>and with the same project proponent (i.e., instances of the same project activity may not be spread across more than one project if they are within ten kilometers of each other).</p>		
<p>3.6.9 Where a capacity limit applies to a project activity included in the project, no project activity instance shall exceed such limit.</p>	<p>-</p>	<p>ER sheet/5/ was reviewed to confirm that the PAIs have GHG reduction less than 5,000 tCO₂e/year. For the PAIs achieving ERs above the limit, the value has been capped.</p>

Conclusion:

The verification team confirms that the new PAIs meet the eligibility criteria as set out in the registered RCP PD/1/ and VCS standard version 4.7/7/. CL04 and CL05 and CAR 3,5, 7-12 were raised to and successfully resolved to confirm that eligibility conditions have been met by the new PAIs included under the facilities of VCS grouped PA-929. The assessment on each condition is demonstrated in the table above and the details of the findings are mentioned under Appendix 5 of this report.

3.4 Baseline Reassessment

Did the project undergo baseline reassessment during the monitoring period?

- Yes No

4 VERIFICATION FINDINGS

4.1 Project Details

Item	Evidence gathering activities, evidence checked, and assessment conclusion:
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<p>Audit history</p>	<p>The details of the audit history as described under section 1.2 of the MR/4/ have been confirmed from the publicly available information and previous verification reports/13//14/ on the project webpage and are found consistent.</p>
<p>Double counting and participation under other GHG programs</p>	<p>The project is not receiving or seeking credit for reductions and removals from a project activity under another GHG program. VVB has confirmed through independent assessment that there are no similar project activities under VCS or any other GHG program in the host country, Canada.</p> <p>PP has quantified the net GHG emissions reductions for the vintage years from January 1, 2018, to December 31, 2022, which were excluded from the scope of the current monitoring period, as specified in Appendix 3 of the Monitoring Report (MR). The VVB has assessed and verified the quantification of excluded ERs and confirmed that it will not be serialized under the VCS program.</p>
<p>No double claiming with emissions trading programs or binding emission limits</p>	<p>The GHG emission reductions or removals generated by the project have not been included in an emissions trading program or any other mechanism that includes GHG allowance trading.</p>
<p>No double claiming with other forms of environmental credit</p>	<p>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. Further information can be found under appendix 2 of the MR/4/. The same has been confirmed by the VVB through independent research across other programs.</p>
<p>Supply chain (scope 3) emissions double claiming</p>	<p>The project activity reduces or removes the GHG emissions by implementing energy efficiency measures or by diversion of waste. Thus, the project activity does not affect the emission footprint of any products that are part of a supply chain.</p>
<p>Sustainable development contributions</p>	<p>The project activity contributes to the three SDGs as mentioned under section 1.11 of the MR/4/.</p> <ul style="list-style-type: none"> • SDG 9; Indicator 9.3, Number of client facilities (SMEs) with access to financial services: The project activity has provided 800,000 Canadian dollars for 2,430 PAIs and over 58 client facilities during the current monitoring period.

	<ul style="list-style-type: none"> • SDG 10; Indicator 10.2, 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: The project activity has supported 8.9 % of the Quebec’s population, which are mainly located in remote areas during the current MP. • SDG 11; Indicator 11A, support positive economic, social, and environmental links between urban, peri-urban and rural areas by strengthening national and regional development planning: The project activity has supported 160 municipal organisations, which is 14% of the total 1,130 Quebec’s municipalities during the current MP. • SDG 12; Indicator 12.5, substantially reduce waste generation through prevention, reduction, recycling and reuse: The project activity has avoided 577,936 tCO_{2e} emissions from waste generation, recycling, reuse, and composting during the current MP as confirmed from the ER sheet/5/. • SDG 13; Indicator 13.0, Tonnes of greenhouse gas (GHG) emissions avoided and reduced: The project activity has avoided and/or reduced 745,534 tCO_{2e} emissions during the current MP as confirmed from the ER sheet/5/. • SDG 17; Indicator 17.17, Number of contributing NGO and partnership to the sustainability movement: No changes were observed from the previous verification during the current MP.
<p>Additional information relevant to the project</p>	<p>PP has excluded the personal details of the client facilities from the public versions. The personal details of the client facilities are available in the confidential version. This has been verified by the assessment team that only the personal details of the client facilities have been excluded from the public versions of the documents.</p>

4.2 Safeguards and Stakeholder Engagement

4.2.1 Stakeholder Identification

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Stakeholder identification	The stakeholders were identified at the time of validation and have not changed since then. Therefore, not applicable.
Legal or customary tenure/access rights	The project does not impact on any legal or customary tenure issues or access rights as this is not a land use project. Therefore, not applicable
Stakeholder diversity and changes over time	No changes in diversity are observed.
Expected changes in well-being	No expected changes are observed.
Location of stakeholders	The stakeholders were identified at the time of validation and have not changed since then. Therefore, not applicable.
Location of resources	Not applicable for this project type.

4.2.2 Stakeholder Consultation and Ongoing Communication

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Ongoing consultation	PP has ongoing communication with stakeholders via social media platforms, blogs, web pages, press releases, corporate brochures and newsletters/19/. PP also post information under news and media section of through email and phone calls, which is available on the PP’s website /21/. PP has also established platform for any grievances of stakeholders.
Date(s) of stakeholder consultation	01-01-2022 to 31-12-2022
Communication of monitored results	PP publishes annual sustainability reports on the website/20/ to convey the monitoring results.

Consultation records	Consultations records are kept by the quantification and sales manager of the PP.
Stakeholder input	No input, concerns or comments were received from the stakeholders during the current MP.

4.2.3 Free, Prior, and Informed Consent

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	The project activity does not infringe on property rights of client facilities or PAIs. Client facilities have the full ownership rights/22/ of their properties. PP only coordinates with the client facilities and does not claim or control the properties or the operations of the client facilities.
Outcome of FPIC discussion	<p>PP has agreements with all the client facilities/22/, which confirms the consent of every client facility with this project.</p> <p>The grouped project activity does not include any activities that can impact the LPs and LCs rights such as extraction of natural resources, land development, relocation of people or forced physical or economical shift. This grouped project activity only focuses on the implementation of the energy efficiency measures and waste diversion activities.</p>

4.2.4 Grievance Redress Procedure

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Grievance received and steps taken to resolve the grievance including the outcomes of the resolution	<p>No grievances were received during the concerned MP.</p> <p>PP has established the grievance mechanism through emails, phone calls and contact forms. The information of these grievance registration channels are listed on the PP's website/23/.</p>
Grievance redress procedure	No grievances were received during the concerned MP as confirmed during the interviewed conducted with facility personnel during the site visit.

4.2.5 Public Comments

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
No comments received	Not applicable as no public comments are received during the current MP.	VVB has cross-checked the VCS project webpage/24/ and found that no public comments are received during the current MP.

4.2.6 Risks to Local Stakeholders and the Environment

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Risks to stakeholder participation	No risk identified. PP has established the ongoing communication/19/ and grievance mechanism/23/ with the stakeholders through various respective means for any risk imposing to the stakeholders. The project activity only focuses on the implementation of energy efficiency measures and waste diversion activities. Thus, it does not pose any risk to the stakeholders.
Working conditions	No risk identified as the project proponent has established various steps to ensure the working conditions in the client facilities, such as legal framework, proactive enforcement, ongoing education and training, along with the laws/25/ and dedicated enforcement agencies/26/ in Quebec. PP also has the B Corp certification/27/, which demonstrates the commitment of the organization towards their workers and community.
Safety of women and girls	No risk identified as the project proponent has established various steps to ensure the safety of girls and women, such as legal framework, proactive enforcement, ongoing education and training, along with the laws/25/ and dedicated enforcement agencies/26/ in Quebec. PP also has the B Corp certification/27/, which demonstrates the commitment of the organization towards their workers and community.
Safety of minority and marginalized groups, including children	No risk identified as the project proponent has established various steps such as legal framework, proactive enforcement, ongoing education and training, along with the laws/25/ and dedicated enforcement agencies/26/ in Quebec to ensure the safety of minorities and marginalized groups. PP also has the B Corp certification/27/, which

	demonstrates the commitment of the organization towards their workers and community.
Pollutants (air, noise, discharges to water, generation of waste, release of hazardous materials)	No risk identified as the project activity only focuses on the implementation of energy efficiency measures and waste diversion activities. The disclosure of the environmental impacts associated with the project activity are stated under the published annual reports/21/. PP also has the B Corp certification/27/, which demonstrates the commitment of the organization towards their workers and community.

4.2.7 Respect for Human Rights and Equity

4.2.7.1 Labor and Work

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Discrimination and sexual harassment	No risk identified as the project proponent has established various steps such as legal framework, proactive enforcement, ongoing education and training, along with the laws/25/ and dedicated enforcement agencies/26/ in Quebec to ensure the no discrimination or sexual harassment. PP also has the B Corp certification/27/, which demonstrates the commitment of the organization towards their workers and community.
Management experience	The project activity was established in 2010, thus poses no risk on the experience of the management. This was verified by interviewing the PP's representatives during the onsite audit/18/.
Gender equity in labor and work	No risk identified as the project proponent has established various steps such as legal framework, proactive enforcement, ongoing education and training, along with the laws/25/ and dedicated enforcement agencies/26/ in Quebec to ensure gender equity in labor and work. PP also has the B Corp certification/27/, which demonstrates the commitment of the organization towards their workers and community.
Human trafficking, forced labor, and child labor	No risk identified as the project proponent has established various steps such as legal framework, proactive enforcement, ongoing education and training, along with the laws/25/ and dedicated enforcement agencies/26/ in Quebec to ensure the safety of minorities and marginalized groups. PP also has the B Corp certification/27/, which demonstrates the commitment of the organization towards their workers and community.

4.2.7.2 Human Rights

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Human rights	No risk identified as the project proponent has established various steps such as legal framework, proactive enforcement, ongoing education and training, along with the laws/25/ and dedicated enforcement agencies/26/ in Quebec. PP also has the B Corp certification/27/, which demonstrates the commitment of the organization towards their workers and community.

4.2.7.3 Indigenous Peoples and Cultural Heritage

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Preservation and protection of cultural heritage	No risk identified as the project activity only focuses on the implementation of energy efficiency measures and waste diversion activities.

4.2.7.4 Property Rights

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Disputes over rights to territories and resources	The project activity does not infringe on property rights of client facilities or PAs. Client facilities have the full ownership rights/22/ of their properties. PP only coordinates with the client facilities and does not claim or control the properties or the operations of the client facilities.
Respect for property rights	The project activity does not infringe on property rights of client facilities or PAs. Client facilities have the full ownership rights/22/ of their properties. PP only coordinates with the client facilities and does not claim or control the properties or the operations of the client facilities.

4.2.7.5 Benefit Sharing

Item	Evidence gathering activities, evidence checked, and assessment conclusion
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Summary of the benefit sharing plan	PP guides the client facilities by recommending and qualifying the PAIs in energy efficiency and waste diversion activities and provides the 80% sale of the auditable carbon credits back to the client facilities.
Benefit sharing during the monitoring period	PP guides the client facilities by recommending and qualifying the PAIs in energy efficiency and waste diversion activities and provides the 80% sale of the auditable carbon credits back to the client facilities.

4.2.8 Ecosystem Health

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Impacts on biodiversity and ecosystems	No risk identified as the project activity only focuses on the implementation of energy efficiency measures and waste diversion activities.
Soil degradation and soil erosion	No risk identified as the project activity only focuses on the implementation of energy efficiency measures and waste diversion activities.
Water consumption and stress	No risk identified as the project activity only focuses on the implementation of energy efficiency measures and waste diversion activities.
Usage of fertilizers	No risk identified as the project activity only focuses on the implementation of energy efficiency measures and waste diversion activities.

4.2.8.1 Rare, Threatened, and Endangered species

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Species or habitat	No risk identified as the project activity only focuses on the implementation of energy efficiency measures and waste diversion activities.

4.2.8.2 Introduction of Species

Species introduced	Evidence gathering activities, evidence checked, and assessment conclusion
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Not Applicable	No risk identified as the project activity only focuses on the implementation of energy efficiency measures and waste diversion activities.
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Existing invasive species	Evidence gathering activities, evidence checked, and assessment conclusion
Not Applicable	No risk identified as the project activity only focuses on the implementation of energy efficiency measures and waste diversion activities.

4.2.8.3 Ecosystem conversion

Item	Evidence gathering activities and evidence checked
Ecosystem conversion	No risk identified as the project activity only focuses on the implementation of energy efficiency measures and waste diversion activities.

4.3 Accuracy of Reduction and Removal Calculations

The project monitoring has been carried in accordance with the registered VCS PD of RCP/01/ and the applied methodology /16/. The monitoring plan laid in the registered PD is being followed at the various sites/1//4/. 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/4/. 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 the under section 2 of the VCS Program Definitions v4.5/8/ (refer to the definition of “Commercially Sensitive Information”).

The baseline situation of the new PAIs 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. 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 as per the MR/4/.

Ex-Ante Parameter	Assessment

<p>EF Thermal Energy_{CO2e} (CO2e emissions factor for local generation of thermal energy)</p>	<p>The parameter is described as ‘CO2e emissions factor for local generation of thermal energy’ and is having unit ‘Kg CO2e per GJ’. All factor values and their verified sources are mentioned in Table 2 below.</p>
<p>EF Fuel_{i N2O} (N2O emissions factor for combustion of each type of fuel (EF Fuel_{i N2O}))</p>	<p>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’. All factor values and their verified sources are mentioned in Table 2 below.</p>
<p>EF Fuel_{i CH4} (CH4 emissions factor for combustion of each type of fuel (EF Fuel_{i CH4}))</p>	<p>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’. All factor values and their verified sources are mentioned in Table 2 below.</p>
<p>EF Fuel_{i CO2} (CO2 Emissions Factor for combustion of each type of fuel (EF Fuel_{i CO2}))</p>	<p>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, m3, or other’. All factor values and their verified sources are mentioned in Table 2 below.</p>
<p>OX (Oxidation factor (reflecting the amount of soil or other material covering the waste))</p>	<p>The parameter is described as ‘Oxidation factor (reflecting the amount of soil or other material covering the waste)’ and is unit less. The value of this parameter is to be sourced from CDM Tool O4 (Emissions from solid waste disposal sites). However, the PD has applied default emission factors from US EPA WARM v15.0/36/. This approach provides the better scenario of the applicable region, i.e. USA. Thus, found acceptable by the verification team.</p>
<p>DOC₁ Fraction of degradable organic carbon (DOC) that can decompose</p>	<p>The parameter is described as ‘Fraction of degradable organic carbon (DOC) that can decompose’ and is unit less. The value of this parameter is to be sourced from CDM Tool O4 (Emissions from solid waste disposal sites). However, the PD has applied default emission factors from US EPA WARM v15.0/36/. This approach provides the better scenario of the applicable region, i.e. USA. Thus, found acceptable by the verification team.</p>
<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 of this parameter is to be sourced from CDM Tool O4 (Emissions from solid waste disposal sites). However, the PD has applied default emission factors from US EPA WARM v15.0/36/. This approach provides the better scenario of the applicable region, i.e. USA. Thus, found acceptable by the verification team.</p>

<p>MCF Methane correction factor</p>	<p>The parameter is described as ‘<i>Methane correction factor</i>’ and is unit less. The value of this parameter is to be sourced from CDM Tool 04 (Emissions from solid waste disposal sites). However, the PD has applied default emission factors from US EPA WARM v15.0/36/. This approach provides the better scenario of the applicable region, i.e. USA. Thus, found acceptable by the verification team.</p>
<p>Kj <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 to be determined using CDM’s “IPCC 2006 Guidelines for National Greenhouse Gas Inventories”. However, the PD has applied default emission factors from US EPA WARM v15.0/36/. This approach provides the better scenario of the applicable region, i.e. USA. Thus, found acceptable by the verification team.</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.

Table 2: 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	0.002789
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	MERN, August 16, 2019	Lubricants (Used Oils)	L	0.002422
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
3	USEPA, WARM v15, 2020	Grain Material Source Produced	Mt	0.683240
13	USEPA, WARM version 2020	Food/organic waste	Mt	0.683240
13	USEPA, WARM version 2020	Corrugated container cardboard	Mt	3.658640
13	USEPA, WARM version 2020	Mixed paper primarily residential	Mt	3.934140
13	CDM Methodology AMS III E	Sewage and sludge	Mt	2.084940
13	USEPA, WARM version 2020	Asphalt shingles	Mt	0.121220
13	USEPA, WARM version 2020	Medium density fibreboard	Mt	1.785240
13	USEPA, WARM version 2020	Dimensional lumber	Mt	1.917480
13	USEPA, WARM v.15, 2020	Mixed Plastics	Mt	1.04690

13	BEAM 2022 (ECCC)	Digestate spreading	Mt	0.83500
13	USEPA, WARM v.15, 2020	Green residues; Putrescible	Mt	0.683240

Monitored Parameters

Table 6: Verification of the monitoring parameters

Parameter	Volume or Quantity of Fuel: (L, m3, kg or MT)	
	Volume or weight of each type of fuel combusted. This volume or weight of fuel is adjusted for both functional equivalence and units of productivity.	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	<p>The 58 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 other parameters like quantity of final product are being monitored. These monitored values are submitted to PP regularly and after the quality check at Will Solutions, these values are used for the emission reduction calculation for that client facility.</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 evidence 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. Therefore, the parameter measuring, and reporting frequency was found in line with the applied methodology and registered PD/01/.</p>
	<p>Monitoring equipment</p>	<p>The project currently includes 87, out of which only 58 client facilities have provided evidence in the current monitoring period. There are 29 client facilities that have not provided data and are not participating and have been excluded from the current monitoring period. Therefore, the project activity has 58 client facilities and 2,430 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 all facilities crosschecked and found those acceptable through on-site records/18/</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/31/</p>

		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.
	How were the values in the monitoring report verified?	The values generated at the client facility are recorded in the ER sheet for all 58 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/35/. Will Solutions also records all the evidence received from the client facilities which include the evidence 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.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	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/22/. 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

		<p>cases but at least monthly in all cases. All the recorded data is sent to Will Solutions regularly, also 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 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/.</p>
Findings	No finding has been raised	
Conclusion	<p>The VVB confirms that:</p> <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. <p>Quality assurance and quality control procedures have been applied in accordance with the registered monitoring plan.</p>	

Parameter	<p>Electricity (kWh)</p> <p>The amount of electricity consumed from the grid.</p>	
Means of verification	Criteria/Requirements	Assessment/Observation
	<p>Measuring /Reading /Recording frequency</p>	<p>The 58 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,</p>

		<p>different PAIs have different monitoring system in place and the PAIs which are monitoring fuel and other parameters like quantity of final product are being monitored. These monitored values are submitted to PP regularly and after the quality check at Will Solutions, these values are used for the emission reduction calculation for that client facility.</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 evidence 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. Therefore, the parameter measuring, and reporting frequency was found in line with the applied methodology and registered PD/01/.</p>
	<p>Monitoring equipment</p>	<p>The project currently includes 87, out of which only 58 client facilities have provided evidence in the current monitoring period. There are 29 client facilities that have not provided data and are not participating and have been excluded from the current monitoring period. Therefore, the project activity</p>

		<p>has 58 client facilities and 2,430 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 all facilities crosschecked and found those acceptable through on-site records/18/.</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/31/ 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.</p>
	<p>How were the values in the monitoring report verified?</p>	<p>The values generated at the client facility are recorded in the ER sheet for all 58 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/35/. Will Solutions also records all the</p>

		evidence received from the client facilities which include the evidence 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.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	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/22/. 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, also 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 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:	

	<p>a) The registered monitoring plan has been properly implemented and followed by the project participants</p> <p>b) Monitoring of parameter is implemented in accordance with registered monitoring plan.</p> <p>c) The equipment used for monitoring the parameter is controlled and calibrated in accordance with registered monitoring plan and applied methodology.</p> <p>d) Monitoring results are consistently recorded as per approved frequency.</p> <p>Quality assurance and quality control procedures have been applied in accordance with the registered monitoring plan.</p>
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Parameter	Quantity of waste (Kg or MT)	
	Weight of waste, which is diverted form landfill for being recycled, re-use.	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	<p>The 58 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 other parameters like quantity of final product are being monitored. These monitored values are submitted to PP regularly and after the quality check at Will Solutions, these values are used for the emission reduction calculation for that client facility.</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 evidence 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. Therefore, the parameter measuring, and reporting frequency was found in line with the applied methodology and registered PD/01/.</p>
	<p>Monitoring equipment</p>	<p>The project currently includes 87, out of which only 58 client facilities have provided evidence in the current monitoring period. There are 29 client facilities that have not provided data and are not participating and have been excluded from the current monitoring period. Therefore, the project activity has 58 client facilities and 2,430 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 all facilities crosschecked and found those acceptable through on-site records/18/</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/31/ and</p>

		<p>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.</p>
	<p>How were the values in the monitoring report verified?</p>	<p>The values generated at the client facility are recorded in the ER sheet for all 58 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/35/. Will Solutions also records all the evidence received from the client facilities which include the evidence 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/22/. All client facilities record the data on continuous basis, however, depending on the nature of data and monitoring devices installed,</p>

		<p>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, also 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 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/.</p>
Findings	No finding has been raised	
Conclusion	<p>The VVB confirms that:</p> <ul style="list-style-type: none"> e) The registered monitoring plan has been properly implemented and followed by the project participants f) Monitoring of parameter is implemented in accordance with registered monitoring plan. g) The equipment used for monitoring the parameter is controlled and calibrated in accordance with registered monitoring plan and applied methodology. h) Monitoring results are consistently recorded as per approved frequency. <p>Quality assurance and quality control procedures have been applied in accordance with the registered monitoring plan.</p>	

GHG Calculation:

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

Baseline Emissions:

All PAIs' 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

EF₃ = CO₂e emission factor of the fossil fuel"

EF₁₃ = CO₂e emission factor of the waste stream that takes into account the different management scenario, at landfill, regarding the flaring or no flaring of the methane (biogas) and/or its use or not for energy recovery

The detailed computations of all the facilities (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 PAIs' Project Emissions (PE_y, in tCO₂e) are the product of the project emission factor (EF₃, in tCO₂/unit of fossil fuel and EF₁₃ 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

FF_{P,y}=Volume of waste stream

EF₃=CO₂e emission factor of the fossil fuel

EF₁₃=CO₂e emission factor of the waste stream hat 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 emission reduction is per applied methodology VM0018 V1.0:

$$ER_y = BE_y - PE_y - LE_y$$

Where as;

ER_y = Emissions Reduction in monitoring period

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

PE_y = Project emissions 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.

LE_y = Leakage emissions in year y

The verification team confirms that appropriate methods and formulae for calculating baseline emissions have been followed in the ER sheet/5/. The assumptions, emission factors and default values that were applied in the calculations are justified in the ER sheet/5/. 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. Thus, this project's GHG statement have been quantified correctly in accordance with the monitoring plan and applied methodology except for the deviation sought.

4.4 Quality of Evidence to Determine Reductions and Removals

The assessment team confirms that the calculation and data is authentic. The quality of the supporting documents submitted for verification is adequate. The assessment team has checked the quality and maintenance of the supporting documents during the onsite audit/18/ to confirm the authenticity of the documents and to check the appropriate calculations. The assessment team confirms that proper evidence is available for the whole monitoring period and the same is verifiable and the data collection system meets the requirements of the monitoring plan and the applied methodologies according to the assessment carried out.

The assessment team confirms the quality of evidence to determine the GHG reductions are satisfactory and the detailed information regarding the roles and responsibilities have been provided in the MR. The list of all the documents referred to for this verification are included in Appendix 3 of this verification report.

4.5 Non-Permanence Risk Analysis

Not applicable for the project activity.

5 VERIFICATION OPINION

5.1 Verification Summary

Earthood Service Limited (Earthood), contracted by Will Solutions (Will) has performed 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 929) for the monitoring period 01/01/2022 to 31/12/2022. Will is responsible for the collection of data in accordance with the monitoring plan and the reporting of GHG emission reductions from the project activity.

Earthood commenced the verification based on the baseline and monitoring methodology VM0018 “Energy Efficiency and Solid Waste Diversion Activities within a Sustainable Community”/16/ contained in the VCS PD/1/ and VCS Standard v4.7/7/. The verification approach of the assessment team is based on the understanding of the risks associated with reporting of GHG emission data and the controls in place to mitigate these.

Earthood planned and performed the verification by obtaining evidence and other information and explanations that Earthood considered necessary to give reasonable assurance that reported GHG emission reductions are fairly stated, and the project has been implemented in accordance with the project description and subsequently validated variations.

The verification of the GHG statement was conducted in accordance with ISO 14064-3:2019.

5.2 Verification Conclusion

In our opinion, the GHG emission reductions reported for the project activity for the period 01/01/2022 to 31/12/2022 are calculated and stated in Monitoring Report version 1.3/4/ dated 14/11/2024. The GHG emission were calculated correctly on the basis of the approved baseline and monitoring methodology VM0018 “Energy Efficiency and Solid Waste Diversion Activities within a Sustainable Community”/16/.

Verification period: From 01-January-2022 to 31-December-2022

Verified GHG emission reductions and removals in the above verification are as following:

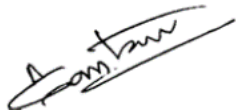
Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Reduction VCUs (tCO ₂ e)	Removal VCUs (tCO ₂ e)	Total VCUs (tCO ₂ e)
01-Jan-2022 to 31-Dec-2022	761,989	16,455	<i>De minimus</i>	745,534	0	745,534
Total	761,989	16,455	<i>De minimus</i>	745,534	0	745,534

5.3 Ex-ante vs Ex-post ERR Comparison

Vintage period	Ex-ante estimated reductions/removals	Achieved reductions/removals	Percent difference	Explanation for the difference
01-Jan-2022 to 31-Dec-2022	2,350,000	745,534	-68.27%	Achieved ERs are 68.27% lower than the estimated. PP has explained that Recruitment of new Client Facilities and new PAIs into the Sustainable Community project was not as high as expected during the validation. Moreover, the achieved ERs are less than the estimated ERs, thus no further justification was sought.
Total	2,350,000	745,534	-68.27%	Same as above

Approved by:

ASHOK KUMAR GAUTAM



Executive Director
Earthood Services Limited

Date: 31/01/2025
Place: Gurgaon, Haryana

APPENDIX 1: COMMERCIALY SENSITIVE INFORMATION

The table below describes the commercially sensitive information included in the monitoring report to be excluded in the public version.

<i>Section</i>	<i>Information</i>	<i>Justification</i>	<i>Assessment method and conclusion</i>
5	Client Facility names are anonymized and replaced by Client Facility ID numbers	<ol style="list-style-type: none"> 1) Protecting Client Facility Privacy: Anonymizing client facility names safeguards their privacy, ensuring that sensitive information (e.g. financial and commercial) remains confidential. 2) Mitigating Legal Risks: Anonymizing client facility names ensures that the company adheres to the confidentiality clause outlined in adhesion contract signed with Client Facilities (see clause 9 in adhesion contract). 3) Maintaining Competitive Advantage: Anonymizing client facility names prevents competitors from gaining insights into the Project Proponent’s client base, strategies, or market positioning. 4) Enhancing Trust and Professionalism: Anonymizing client facility names demonstrates a commitment to professionalism and discretion, fostering trust between the company and its clients (ie. Client Facilities) 	<p>VVB has assessed both the version (confidential and public version) of the ER sheet and confirms that no other information except the client facilities’ information has been excluded from the public version of the ER sheet provided by the PP.</p>

APPENDIX 2: ABBREVIATIONS

Abbreviations	Full texts
BE	Baseline Emission
CAR	Corrective Action Request
CF	Client Facility
CL	Clarification Action
CO ₂	Carbon dioxide
CO ₂ e	Carbon dioxide equivalent
CP	Crediting Period
DOE	Designated Operational Entity
DR	Desk Review
DVR	Draft Validation Report
EE	Energy Efficiency
EF	Emission Factor
ER	Emission Reduction
Earthood	Earthood Services Limited (formerly known as Earthood Services Private Limited)
FAR	Forward Action Request
GHG	Greenhouse gas(es)
GP	Grouped Project
IPCC	Intergovernmental Panel on Climate Change
MP	Monitoring Period
MR	Monitoring Report
NA	Not Applicable
PA	Project Activity
PAI	Project Activity Instances
PD	Project Description
PE	Project Emission
PP	Project Participant
QA/QC	Quality Assurance / Quality Control
QMS	Quality Management System
RCP	Renewal of Crediting Period
SCSP	Sustainable Community Service Promotor
SME	Sustainable Community Client Facility
SWD	Solid Waste Diversion
TR	Technical Review
VCS	Verified Carbon Standard
VCS PD	VCS Project Description
VCU	Verified Carbon Unit

WB	Validation/verification Body
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APPENDIX 3: LIST OF DOCUMENTS

S. No.	Title of document	Version	Author/ Provider
1.	VCS Project Description (Renewal of Crediting Period)	Version 1.2 Dated: 25/01/2021	PP
2.	Quantification sheet of the PAIs (Estimated emission reduction sheet)	Corresponding to the PD of CP Renewal	PP
3.	Renewal of Crediting period Report	Version 1.2 Dated: 18/02/2021	Others
4.	VCS MR (Title: VCS 7th MR Project ID929)	Version 1.3 Dated: 14/11/2024	PP
5.	Emission reduction calculation Sheet: a. Anonymized b. Confidential	Pertaining to the latest MR	PP
6.	VCS Program Guide	Version 4.4 Dated: 29/08/2023	VCS
7.	VCS Standard	Version 4.7 Dated: 16/04/2024	VCS
8.	VCS Program Definitions	Version 4.5 Dated: 16/04/2024	VCS
9.	VCS Validation and Verification Manual	Version 3.2 Dated: 19/10/2016	VCS
10.	VCS Monitoring Report Template	Version 4.3 Dated: 29/08/2023	VCS
11.	VCS Verification Report Template	Version 4.4 Dated: 16/04/2024	VCS
12.	VCS Project webpage -	Last Access Date - June 2024	VCS
13.	Documents of 6 th Monitoring Period: a. VCS 6 th Monitoring Report b. VCS Verification Report for 6 th MP	Multiple	PP
14.	Documents of 5 th Monitoring Period: a. VCS 5 th Monitoring Report b. VCS Verification Report for 5 th MP	Multiple	

15.	Documents for Validation of 1 st Crediting Period: a. Registered VCS Project Description b. Validation Report	v2.0, Dated: 05/07/2013 v1.0, Dated 11/07/2013	PP
16.	VCS Approved Methodology VM0018 “Energy Efficiency and Solid Waste Diversion Activities within a Sustainable Community” https://verra.org/wp-content/uploads/imported/methodologies/VM0018v1.0.pdf	Version 1.0, Approved date: 20 February 2012	VCS
17.	International Standard ISO 14064 - Part 3	Second Edition Dated: April 2019	ISO
18.	On-site audit documents	-	Others
19.	Ongoing communications with Stakeholders: <ul style="list-style-type: none"> • Newsletters • Blogs • Web pages • Social media posts • Press releases • Podcasts • Corporate brochures • SDG Reports 	-	PP
20.	Sustainability Report for Fiscal year 2022-23 https://solutionswill.com/wp-content/uploads/2023/07/Sustainable-Development-Report-2022-2023-Will-Solutions-EN-July-2023.pdf	July 2023	PP
21.	Published monitoring results on Will Solutions’ website: https://solutionswill.com/en/our-community/sustainable-communities-project-documentation/	-	PP
22.	Contracts with the Client Facilities	-	PP
23.	Will’s contact information <ul style="list-style-type: none"> • https://solutionswill.com/en/contact-us/ • https://solutionswill.com/en/about-us/our-team/ 	Last accessed on 09/11/2024	PP
24.	VCS webpage of the Project: https://registry.verra.org/app/projectDetail/VCS/929	Last accessed on 09/11/2024	Other
25.	Labor laws and Regulations: <ul style="list-style-type: none"> • n-1.1 - Act respecting labour standards 	Last accessed on 09/11/2024	Other

	<ul style="list-style-type: none"> • <u>s-2.1 - Act respecting occupational health and safety</u> • <u>C-12 - Charter of human rights and freedoms</u> • <u>E-12.001 - Pay Equity Act</u> 		
26.	Enforcement Agencies: <ul style="list-style-type: none"> • <u>Home Commission des normes de l'équité de la santé et de la sécurité du travail - CNESST</u> • <u>Administrative Labour Tribunal - Administrative Labour Tribunal</u> 	-	Other
27.	B-Corp Certification	-	PP
28.	CDM Standard: Sampling and surveys for CDM project activities and programme of activities	Version 9.0 Dated: 27/05/2021	Other
29.	Guidelines for sampling and surveys for CDM project activities and programme of activities	Version 4.0 Dated: 16/10/2015	Other
30.	U.S. Environmental Protection Agency Waste Reduction Model (EPA WARM)	Version 15.0	Other
31.	Calibration certificates	Multiple	PP
32.	Client Facility (kml file)	Multiple	PP
33.	Will Solution Internal Audit checklist	Multiple	PP
34.	IRR- Investment Analysis for new CFs and the supportive for financial figures	Multiple	PP
35.	Sample data for verification of monitored parameters: <ol style="list-style-type: none"> Weight of waste treated Volume of Fuel Electricity consumed 	Multiple	PP
36.	U.S. Environmental Protection Agency Waste Reduction Model (EPA WARM)	Version 15.0	Others

APPENDIX 4: COMPETENCY STATEMENTS

Competence Statement	
Name	Kaviraj Singh
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, AM0056, AM0073 VM0042, AMS-III.G, AMS-III.AF., VM0032, VM0018, ACM0010, ACM0022, AMS-III.D, AMS-III.F and AMS-III.A.Q		
Local expert	YES (India)		
Financial Expert	YES		
Technical Reviewer	YES		
TA Expert (X.X)	YES (TA 1.1, TA 1.2, TA 3.1, TA 13.1, TA 13.2)		
Reviewed by	Shifali Guleria (Quality Manager)	Date	02/02/2023
Approved by	Deepika Mahala (Technical Manager)	Date	02/02/2023

Competence Statement			
Name	Deepika Mahala		
Country	India		
Education	M. Sc. (Environment Management), GGSIP University B.Sc. Hons. (Chemistry), Sri Venkateshwar College, DU		
Experience	9 Years +		
Field	Climate Change		
Approved Roles			
Team Leader	YES		
Validator	YES		
Verifier	YES		
Methodology Expert	ACM0002, AMS.I.D., AMS.I.A, AMS.III.AV, AMS.II.G, AMS-II.C		
Local expert	YES (India, Bangladesh)		
Financial Expert	NO		
Technical Reviewer	YES		
TA Expert	YES (TA 1.2, TA 3.1, 1.1, 13.1)		
Reviewed by	Shifali Guleria (QM)	Date	03/10/2023
Approved by	Kaviraj Singh (MD)	Date	03/10/2023

Competence Statement	
Name	Vardhan Kaushik
Education	Master of Chemical Engineering B.Tech. in Chemical Engineering
Experience	1 year and 9 months
Field	Consultation – Energy, Carbon Calculation, Process Integration, Heat Integration, Heat and mass balance
Approved Roles	
Team Leader	NO

Validator	NO		
Verifier	NO		
Methodology Expert	NO		
Local expert	NO		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	NO		
Trainee	YES		
Reviewed by	Shifali Guleria (Quality Manager)	Date	23/02/2024
Approved by	Deepika Mahala (Technical Manager)	Date	23/02/2024

Competence Statement			
Name	Anjali Chaudhary		
Education	Bachelor of technology in Civil Engineering		
Experience	2+ years		
Field	Civil Engineering		
Approved Roles			
Team Leader	No		
Validator	Yes		
Verifier	Yes		
Methodology Expert	No		
Local expert	No		
Financial Expert	No		
Technical Reviewer	No		
TA Expert (X.X)	No		
Reviewed by	Shifali Guleria (Quality Manager)	Date	09/01/2023
Approved by	Deepika Mahala (Technical Manager)	Date	09/01/2023

APPENDIX 5: FINDINGS OVERVIEW

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

FAR ID	01	Section no.	E.2	Date : 18/04/2024
Description of FAR				

<p>FAR from MP5 Verification:</p> <p>As per the registered PD, there are totally 87 client facility (CF) 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 (Monitoring Period) and who in subsequent MP share their ERs from this MP, be verified.</p>	
Project participant response	Date : 30/05/2024
<p>Client Facilities identified as “not participating” to the monitoring period are listed in Annex B, worksheet “Non-Participation 2022”. The reasons attributed to non-participation are specified in this worksheet. The reasons listed indicate that the necessary data and evidence required for the quantification of ERs was not provided to PP. Consequently, quantifying ERs for these CFs is not feasible and is therefore considered to be 0.</p>	
Documentation provided by project participant	
<p>DOE assessment</p> <p style="text-align: right;">Date: 14/06/2024</p> <p>There were 24 CFs which did not participated in the 5th MP and the following points were observed:</p> <ul style="list-style-type: none"> • Only 5 out of these 24 CFs are participating during the concerned MP i.e. MP7. (CF IDs: 0213, 0703, 0704, 1203 and 1504) • Out of the above 5 CFs, 3 CFs (0704, 1203 and 1504) participated in the 6th MP. • CF IDs 0213 and 0703 was added in this project activity during the 3rd MP and participated in MP3 and MP4 but not in MP5 and MP6. <p>The ERs of these 24 CF IDs are verified from the ER sheets v2.0 (Anonymized: “ID929-Annex B-MP7-Anonymized-(2022)-2024-v2.0.xlsx” and Confidential: “ID929-Annex B-MP7-Confidential-(2022)-2024-v2.0.xlsx”) and found acceptable for the concerned monitoring period i.e. MP7.</p> <p>FAR#01 is CLOSED.</p>	

FAR ID	02	Section no.	E.2	Date : 18/04/2024
Description of FAR				
<p>FAR from MP5 Verification:</p> <p>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.</p>				
Project participant response				Date : 30/05/2024
<p>The description of each new PAI is available in Annex B, worksheet “New PAIs”, column “G”. It can be verified that no PAI’s are referred to as excluded in section 2.1.3 of the VCS Standard v.4.4.</p>				

Section 2.1.3 of the VCS Standard v.4.4. excludes the following project activities:

VCS Standard excluded project activity	ID929 justification for respecting exclusions
Grid-connected electricity generation activities using hydroelectric power plants	Any type of grid-connected electricity generation is not within the scope of the PAs included in the ID929 group project. In addition, power plant facilities are completely excluded from the scope of this group project.
Grid-connected electricity generation activities using wind, geothermal, or solar photovoltaic (PV) power plants.	Any type of grid-connected electricity generation project is not within the scope of the group project. In addition, power plant facilities are completely excluded from the scope of this group project.
Activities recovering waste heat for combined cycle electricity generation, or to heat/cool via cogeneration or trigeneration.	Any type of electricity generation project activity is not within the scope of the ID929 group project and is therefore excluded.
Activities generating electricity and/or thermal energy for industrial use from the combustion of non-renewable biomass, agro-residue biomass, or forest residue biomass.	The biomass projects included in the group project do not generate electricity. They do, however, involve heat generation from the combustion of agro/forest biomass residues from waste streams that are otherwise sent to landfills, which falls outside the exclusions from the VCS Program.
Activities generating electricity and/or thermal energy using fossil fuels, and activities that involve switching from a higher to a lower carbon content fossil fuel.	Energy conversion projects are only included in the group project when they involve switching from a fossil fuel to a non-fossil fuel energy, and therefore do not fall within the VCS Program scope exclusions.
Activities replacing electric lighting with more energy-efficient electric lighting, such as the replacement of incandescent electrical bulbs with compact fluorescent lights (CFLs) or light emitting diodes (LEDs).	This type of project activity is completely excluded from the scope of this group project since it is considered as a common practice in the designated territory.
Activities installing and/or replacing electricity transmission lines and/or energy-efficient transformers.	There is no such project type included in this group project.
Activities that reduce hydrofluorocarbon-23 (HFC-23) emissions	Activities targeting HFC-23 are outside the scope of the ID929 group project and are therefore excluded.

Documentation provided by project participant												
DOE assessment		Date: 04/07/2024										
VCS Standard excluded project activity	ID929 justification for respecting exclusions	Some Example of CF IDs with Measures										
<p>Activities generating electricity and/or thermal energy for industrial use from the combustion of non-renewable biomass, agro-residue biomass, or forest residue biomass.</p>	<p>The biomass projects included in the group project do not generate electricity. They do, however, involve heat generation from the combustion of agro/forest biomass residues from waste streams that are otherwise sent to landfills, which falls outside the exclusions from the VCS Program.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%; text-align: center;">CF IDs</th> <th style="text-align: center;">Measures</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">0102</td> <td>Switch fuel from oil to biomass</td> </tr> <tr> <td style="text-align: center;">0103</td> <td>Switch fuel from oil no. 2 to biomass</td> </tr> <tr> <td style="text-align: center;">0105</td> <td>Switch fuel propane to biomass</td> </tr> <tr> <td style="text-align: center;">0112</td> <td>Switch fuel from oil no. 2 to biomass</td> </tr> </tbody> </table>	CF IDs	Measures	0102	Switch fuel from oil to biomass	0103	Switch fuel from oil no. 2 to biomass	0105	Switch fuel propane to biomass	0112	Switch fuel from oil no. 2 to biomass
CF IDs	Measures											
0102	Switch fuel from oil to biomass											
0103	Switch fuel from oil no. 2 to biomass											
0105	Switch fuel propane to biomass											
0112	Switch fuel from oil no. 2 to biomass											
<p>Activities generating electricity and/or thermal energy using fossil fuels, and activities that involve switching from a higher to a lower carbon content fossil fuel.</p>	<p>Energy conversion projects are only included in the group project when they involve switching from a fossil fuel to a non-fossil fuel energy, and therefore do not fall within the VCS Program scope exclusions.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%; text-align: center;">CF IDs</th> <th style="text-align: center;">Measure</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">0106</td> <td>Conversion of oil no.2 boiler to a propane boiler</td> </tr> <tr> <td style="text-align: center;">0108</td> <td>Switch fuel oil to propane (Fire Station)</td> </tr> <tr> <td style="text-align: center;">1204</td> <td>Switch fuel oil to propane</td> </tr> <tr> <td style="text-align: center;">1202</td> <td>Switch fuel from oil to natural gaz (Plant 1)</td> </tr> </tbody> </table>	CF IDs	Measure	0106	Conversion of oil no.2 boiler to a propane boiler	0108	Switch fuel oil to propane (Fire Station)	1204	Switch fuel oil to propane	1202	Switch fuel from oil to natural gaz (Plant 1)
CF IDs	Measure											
0106	Conversion of oil no.2 boiler to a propane boiler											
0108	Switch fuel oil to propane (Fire Station)											
1204	Switch fuel oil to propane											
1202	Switch fuel from oil to natural gaz (Plant 1)											
<p>PP shall clarify the following points:</p> <ol style="list-style-type: none"> 1. For the Generic PAI I(biomass projects), PP shall provide: <ol style="list-style-type: none"> b. The source of the biomass that is being used in the project scenario for all PAIs under CF . 2. For the energy conversion projects, PP has stated that these projects involve switching from a fossil fuel source to a non-fossil fuel source. 												

However, it has been observed (from the individual quantification sheet of client facilities) that some of the measure involves switching from a higher fossil fuel source to a lower carbon content fossil fuel, such as:

- From butane to propane, e.g. CF-0108
- From fuel oil to natural gas, e.g. CF-1202
- From oil to propane, e.g. CF-1204

PP shall provide clarification on how these PAIs do not fall within the VCS Program scope exclusion for all such PAIs.

FAR#02 is OPEN.

Project participant response	Date : 03/09/2024
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1. PP has provided an excel worksheet named “FAR02-CAR02-CAR11- ID929-Supportive Answers for Findings R2”, sheet “FAR02-1 BiomassProject” which provides the source of the biomass used in the project scenario of each PAI classified as a generic PAI I with evidence. All PAIs under Generic PAI I included in the grouped project do not fall within the VCS program scope exclusion.

2. PP has reviewed all four PAIs in the Excel worksheet “FAR02-CAR02-CAR11- ID929-Supportive Answers for Findings R2”, specifically in the sheet “FAR02-2 ConvProject”. While these PAIs fall within the scope exclusions of the VCS Program, they were added during MR3, which was verified against the VCS Standard v.3.7 (effective from 21/06/2017). As such, these four PAIs were added to the grouped project and verified before the scope revision in VCS Standard v.4.0 became effective on 19/09/2019. Notably, the MR3 was validated in 02/07/2019 (the issue date of the FVR on the Verra Registry). In addition, considering the grace period for newly excluded project activities, which stated that for “Grouped project must add any new project activity instances (i.e., complete verification) by 31 December 2019” to remain eligible, these four PAIs continue to be eligible under the VCS Program.

1) Scope Revision (cont.)

• Grace period for newly excluded project activities:

- New projects must complete validation and request registration by 31 December 2019
- Already-registered projects, and projects that request registration by the end of 2019, will remain eligible through the end of their renewable crediting periods
- Grouped projects must add any new project activity instances (i.e., complete verification) by 31 December 2019

Documentation provided by project participant

- Excel worksheet named “FAR02-CAR02-CAR11- ID929-Supportive Answers for Findings R2”

<ul style="list-style-type: none"> Webinar Screenshot source: https://vimeo.com/368345573#t=798s (Webinar: 2019-10-17 0501 Introduction to VCS Version 4 (Session 1)) 		
<table border="1" style="width: 100%;"> <tr> <td style="width: 70%;">DOE assessment</td> <td style="width: 30%;">Date : 23/09/2024</td> </tr> </table>	DOE assessment	Date : 23/09/2024
DOE assessment	Date : 23/09/2024	
<ol style="list-style-type: none"> PP has provided the clarified that the source of these PAIs is the biomass which would have otherwise ended in landfills. PP has further explained that these PAIs were validated in MR3 and accepted by VERRA. Thus, the comment is CLSOED. PP has explained that these PAIs were validated in MR3 i.e. in July 2019 and accepted by VERRA. Further, MR3 was validated before the scope revision in VCS Standard v4.0. Thus, the comment is CLOSED. <p>FAR#02 is CLOSED.</p>		

FAR ID	03	Section no.	E.2	Date : 07/05/2024
Description of FAR				
<p>FAR from MP6 Verification:</p> <p>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 v 4.5 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.</p>				
Project participant response				Date : 30/05/2024
The VVB has conducted a physical site visit on April 24 and 24, 2024 for the MP7 verification period.				
Documentation provided by project participant				
DOE assessment				Date : 14/06/2024
The physical site visit as per the sampling plan was conducted on 24 th and 25 th of April 2024 during the verification of 7 th monitoring period i.e. year 2022. FAR#03 is CLOSED .				

Table 2. CL from this verification

CL ID	01	Section no.	ER sheet	Date : 18/04/2024
Description of CL				
Observation				
<ol style="list-style-type: none"> In the worksheet title 'ER 2022 scope 3 & 13' of the ER sheet "Project929-Annex B-7thcohort-Anonymized-(2022)-2024-v1.0", cell B9 says that client facilities (CF) highlighted green have been excluded from current MP, while the emission reductions (ERs) of the client facilities highlighted in green have been considered for current MP: 				

Client Facility ID#	Region	CLIENT FACILITY / MEMBER	Number of Scope 3
Client Facility 0111	01-Bas-Saint-Laurent	Centre de recherche SEREX	0
Client Facility 0118	01-Bas-Saint-Laurent	Municipalité de Rivière-Blanche	0
Client Facility 0602	06-Montréal	USC Packing	0
Client Facility 1101	11-Gaspésie-Îles-de-la-Madeleine	John Arsenault	0
Client Facility 1509	15-Laurentides	Forx Inc.	0
Client Facility 1513	15-Laurentides	Recyc-Doss	0
Client Facility 1603	16-Montréal	Protec	0
Client Facility 1604	16-Montréal	HEMECS	0

Data set	Description	Number of Client Facilities
Real 2022 data	CFs that have provided their data for the calculation of their 2022 GHG reductions.	54
	CFs who have NOT provided their data for the calculation of their 2022 GHG reductions or have withdrawn their participation	30
	New CFs and PAIs included in MR7	8
Global data from 2010-2020 (omitted exclusions included)		Total
		92

- For CF IDs: 0602, 1101, 1603, 1604, the following things were observed:
 - These CFs were found to be listed in MP5 with their PAIs.
 - These CFs were found to be excluded in MP6
 - These CFs were again included in MP7 as new CFs along with their same PAIs mentioned in MP5
- MR section 3.3. page 20, states, “In this monitoring period, 8 new Client Facilities and 6 former Client Facilities with 1,778 new PAIs have been added to the grouped project.”

Following 41 CF IDs were not found listed in issued MR and VCR for MP5:

CF-0102, 0103, 0105, 0106, 0111, 0112, 0113, 0114, 0115, 0118, 0119, 0120, 0121, 0201, 0202, 0204, 0206, 0207, 0211, 0213, 0402, 0405, 0406, 0408, 0708, 0807, 0809, 0810, 1202, 1203, 1501, 1504, 1505, 1506, 1507, 1508, 1509, 1510, 151, 1513, 1701.

Concern/Action:

- PP shall clarify if they are excluded or included and calculate the ERs accordingly.
- PP shall explain why these CFs have been mentioned as new Client facilities.
- It is not clear why these facilities, which were missing from MR for MP5, have not been considered as new facilities. PP shall provide justification with supportive.

Requirements:

- VCS standard Version 4.7, para 3.26.3 states that for verification, the project proponent shall make available to the validation/verification body the project description, validation report, monitoring report applicable to the monitoring period and any requested supporting information and data needed to support statements and data in the monitoring report.
- VCS standard version 4.7, section 2.2(principles) states that the information shall be accurate, consistent and conservative.

Project participant response	Date : 30/05/2024
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1. PP has corrected the legend for new Client Facilities identified in green, in cell B9 of the “ER 2022 scope 3 & 13’. These new CF are included in the current MP.

Legend

Client Facilities in green: new CF included in this MR/period

Client Facilities in red: CF that did not participate to this MR/period; see “Non-participation 2022” sheet for details of non-participation.

In MP5, all new CF were excluded from the MR, therefore CFs such as CF ID 0602, despite being listed in MP5 were still considered as “new” Client Facilities to be included in the current MP7.

2. CF IDs (in MP7) 0111, 0118, 0602, 1101, 1509, 1513, 1603, 1604 were excluded from MP5 and MP6, but included as new Client Facilities in MP7. PP has provided in attachment an Excel file named ‘CF-ParticipationTrack-CAR ID01’, see worksheet ‘Simplified-New PAIs’ for clarification.
3. Client Facility IDs have been changed from MP5 to MP7 because of modifying the ‘Groups of members’. In MP5, Client Facilities were categorized or grouped according to the SADC/CAE they were associated with. However, this grouping approach became outdated during MP7, since not all CF could be associated with a SADC/CAE. Consequently, Client Facilities were reorganized according to their respective administrative regions, aligning more closely with their geographic locations. The 41 CF IDs identified as missing by the VVB are not missing, their ID# was simply changed. PP has provided in attachment an Excel file named ‘CF-ParticipationTrack-CAR ID01’ which compares CF IDs from MP5, MP6 and MP7 for clarification.

Documentation provided by project participant

- Excel sheet named ‘CF-ParticipationTrack-CAR ID01’

DOE assessment

Date: 13/06/2024

1. PP has corrected the legend in the worksheet “ER 2022 scope 3 & 13” of the ER sheet “ID929-Annex B-MP7-Confidential-(2022)-2024-v2.0” from “Client Facilities in green: new CF excluded from this MR/period” to “Client Facilities in green: new CF included in this MR/period”.
 - a. PP shall highlight the same in row B and row C of the anonymized version of the ER sheet i.e. “ID929-Annex B-MP7-Anonymized-(2022)-2024-v2.0.xlsx”.

It was further confirmed from the ER sheet titled “ID929-AppendixB-C-Confidential-5thcohort compilation(2019)-20112023” of 5th MP that for 3 out of the 8 new client facilities (CF IDs: 0111, 0118 and 1101), the emission reductions were considered 0 in the 5th MP.

 - b. PP shall provide the ER sheet of 6th MP to confirm that no emission reductions have been claimed for the other 5 new CFs of the concerned (7th) MP. Therefore, this comment remains **OPEN**.
2. PP has provided an excel file “CF-ParticipationTrack-CAR ID01.xlsx” which contains the following information:

- Worksheet “Tracking-CF Participation” provides details on the inclusion and exclusion of all the 92 client facilities in 5th, 6th and 7th MPs.
- The worksheet “Simplified-New PAIs” provides the information about the 8 new client facilities and their exclusion as new CF from the 5th MP to the concerned (7th) MP:
- This worksheet also depicts that 4 out of 8 new CFs (CF ID: 0602, 1513, 1603 and 1604) are introduced in the concerned MP.
- While the 3 CFs (CF IDs: 0111, 0118 and 1101) are introduced in the 5th MP as new CFs but excluded from any emission reductions under the concerned MP.
- The client facility 1509 was introduced in the as new CF in the 6th MP but excluded from emission reduction calculations.

The details provided in the excel file “CF-ParticipationTrack-CAR ID01.xlsx” has been found acceptable with respect to the information of client facilities.

However, the information regarding the inclusion of new PAIs is not present in the supportive document provided by the client. PP shall provide information about the new PAIs under new or old client facilities with supportive documents.

Therefore, the comment is **OPEN**.

3. The worksheet “Tracking-CF Participation” of the excel file “CF-ParticipationTrack-CAR ID01.xlsx” provides the details on involvement of each 92 CFs from MP5 to MP7. The worksheet also indicates the CF ID of each client facility used in 3 MPs (MP5, MP6 and MP7). Since, the CF ID has been changed in the 7th MP (while the same CF ID were being used in both 5th and 6th MP), the same CF ID cannot be used for assessing the previous MPs (before 7th MP).

PP has stated that before MP7, Client Facilities were categorized or grouped according to the SADC/CAE they were associated with

PP shall clarify the following points:

- a. What is SADC/CAE and its role in this project activity.
- b. The reason of excluding the CFs from previous MP (MP5 or MP7)
- c. The reason of excluding the CFs from the concerned MP (MP7)

This comment is **OPEN**.

As all the comments are not addressed, CL#01 remains **OPEN**.

Project participant response	Date : 03/09/2024
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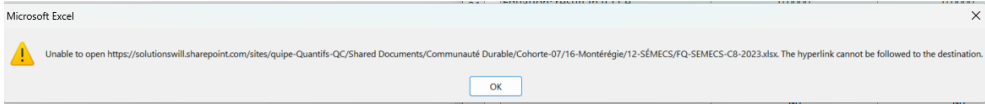
1.

- a) PP has corrected row B and row C of the anonymized version of the ER sheet.
- b) PP has provided ER sheet of “Project ID929-AnnexB-C-MR6-Confidential-(2020-2021)-02052024” to confirm no ERs have been claimed for other 5 new CFs.

2. Information on new PAIs can be found in document “CL01-05-Supplemental Info and Evidence on MR7 New PAIs”

<p>3.</p> <p>a) SADC/CAE is a network of 67 non-profit organizations that work to promote economic development in Quebec’s regions. 13 out of 67 were solely partners/collaborator of PP during MP3 and MP4 who acted as intermediaries between PP and CFs. SADC/CAE were however not involved with the development of the grouped project.</p> <p>b) The reasons for excluding the CFs from MP6 are listed in sheet “Non participation 2020-2021” of the Excel sheet named “Project ID929-AnnexB-C-MR6-Confidential-(2020-2021)-02052024”. The reasons for excluding the CFs from MP5 are listed in sheet “Non-participation” of the MP5 ER sheet already provided to the VVB.</p> <p>c) The reasons for excluding the CFs from MP7 are listed in sheet “Non participation 2022” of the Excel sheet named “ID929-Annex B-MP7-Confidential-(2022)-2024-v2.1” already provided to VVB.</p>	
<p>Documentation provided by project participant</p>	
<ul style="list-style-type: none"> MP6 Excel Sheet: “Project ID929-AnnexB-C-MR6-Confidential-(2020-2021)-02052024” 	
<p>DOE assessment</p>	<p>Date : 23/09/2024</p>
<p>1.</p> <p>a) PP did not highlight the rows of the anonymized version of the ER sheet (ID929-Annex B-MP7-Anonymized-(2022) -2024-v2.0.XLSX). PP shall make the correction. Therefore, the comment is OPEN.</p> <p>b) PP has provided the ER sheet of MR6, which confirms that the CF IDs: 0118, 1509, 1603 and 1604 are new CFs and were not included in the MR6. Thus, the comment is CLOSED.</p> <p>c) PP has submitted the document which provides the information for eligibility criteria of each new PAIs. However, regarding the criteria “Not be or have been enrolled in another VCS project”, PP has confirmed through verbal communication that these new PAIs are not enrolled in any other VCS project. Thus, PP shall provide supportive to substantiate this criterion as “confirmation through verbal communication” cannot be used as evidence. Thus, the comment is OPEN.</p> <p>d) a. PP has clarified the role of SADC/CAE in this project activity. The comment is CLOSED. b. PAIs which are not able provide substantiating evidence are listed under non-participation list of each MP. These PAIs were not excluded, only the generation of ERs has been considered as 0. The comment is CLOSED. c. PAIs which are not able provide substantiating evidence are listed under non-participation list of each MP. These PAIs were not excluded, only the generation of ERs has been considered as 0. The comment is CLOSED. CL#01 is OPEN.</p>	
<p>Project participant response</p>	<p>Date : 24/10/2024</p>

<ol style="list-style-type: none"> 1. a) PP adjusted the colors (red/green highlights) of the rows in the anonymized version of the ER sheet according to the legend. c) PP has submitted the excel sheet “CLO1-1c-New PAIs not enrolled in other VCS Project” which confirms, through the Verra registry, that none of the new PAIs included in MP7 are enrolled in another VCS project. 	
Documentation provided by project participant	
<ul style="list-style-type: none"> • CLO1-1c-New PAIs not enrolled in other VCS Project 	
DOE assessment	Date: 11/11/2024
<p>1 a. The colors have been adjusted to clearly show the new facilities.</p> <p>c.PP has now included all eligibility condition in the MR section 3.3</p> <p>Thus, the findings are closed.</p>	

CL ID	02	Section no.	Other	Date : 18/04/2024
Description of CL				
<p>Observation:</p> <p>In Cell C29 of the worksheet titled ‘CF-1604 2022’ of ER sheet titled ‘Project929-Annex B-7thcohort-Anonymized-(2022)-2024-v1.0’, it is mentioned that 1534 PAIs attributed. However, the following points needs to be clarified:</p> <ol style="list-style-type: none"> 1. The definition of one PAI remains unclear. 2. It is not clear how this number (i.e. 1534 PAIs) has been determined for CF-1604. As the provided source document is inaccessible: https://solutionswill.sharepoint.com/sites/quipe-Quantifs-QC/Shared Documents/Communauté Durable/Cohorte-07/16-Montérégie/12-SÉMECS/[FQ-SEMECS-C8-2023.xlsx]2021!C31 				
<p>Concern/Action:</p> <ol style="list-style-type: none"> 1. PP is requested to demonstrate the criteria of PAIs. 2. PP shall provide justification of the value considered and provide source document. 3. Similarly provide source documents for other CFs considered under the current MP. 				
<p>Requirements:</p> <ol style="list-style-type: none"> 1. VCS standard Version 4.7, para 3.26.3 states that for verification, the project proponent shall make available to the validation/verification body the project description, validation report, 				

monitoring report applicable to the monitoring period and any requested supporting information and data needed to support statements and data in the monitoring report.

2. VCS standard version 4.7, section 2.2(principles) states that the information shall be accurate, consistent and conservative.

Project participant response	Date : 30/05/2024
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1. The criteria used to define one PAI for the number of 1534 PAIs for CF-1604 is based on the definition of PAIs of the VCS Program “Program Definitions v.4.5” (16 April 2024):

Project Activity Instance (Instance)

A particular set of implemented technologies and/or measures that constitute the minimum unit of activity necessary to comply with the criteria and procedures applicable to the project activity under the methodology applied to the project

Each PAIs are identified as being one point of production of organic waste from a specific building. This point of production corresponds to the definition of ‘origin’ outlined in the VM0018 (v.1.0) methodology. Organic waste is sorted by building occupants into dedicated bins to prevent it from going to landfills. This sorting process, which is considered as the minimum unit of activity, ensures organic waste is properly separated before its collection. The bins are then transported to CF-1604 for treatment through the bio-methanization process. Organic waste collection and transportation to CF-1604’s site occur weekly with bi-weekly collections during winter months.

This chain of activities, from the generation of organic waste in each building to its treatment through bio-methanization, confirms their diversion from landfills, supported by the transfer of ownership of environmental attributes CF-1604, for compensation in the form of carbon credits.

2. The determination of the number of PAIs is described and detailed in the individual quantification file of CF-1604, on worksheet ‘PAI NBR Explanation’. The number of PAIs mentioned above was also determined from evidence documentation provided by CF-1604. Both documents are provided in attachment to the VVB.

PP has categorized the PAIs into three geographical areas: 1) three Regional County Municipalities (MRCs), 2) the Longueuil agglomeration, and 3) buildings in other territories. Then, the number of PAIs was calculated for each area, breaking them down as follows: residential sector buildings (grouped in lots of 400 buildings/PAI), one PAI for each wastewater treatment plant, one PAI for each building in the Industrial, Commercial, and Institutional (ICI) sector, and a final group for farms receiving digestate from the bio-methanization process for spreading.

3. Full access to all evidence documentation for all CF’s and PAIs will be provided to VVB.

Documentation provided by project participant

- Individual Excel quantification file of CF-1604, with worksheet ‘PAI NBR Explanation’,

<ul style="list-style-type: none"> Evidence documentation (2022) provided by CF-1604, named 'PTMOBC_Rapport annuel 2022 SÉMECS 31 mars' Access to PP storage platform to consult evidence documentation. 	
DOE assessment	Date: 05/07/2024
<p>1. PP has stated that the point of organic waste production (i.e. houses or buildings) are being considered as PAI for this client facility. However, following points could not be confirmed:</p> <ul style="list-style-type: none"> Explanation for all the types of PAI identification/definition under this project activity as explanation sheet is only added for CF-1604. There is no UID provided to PAI. How was it ensured that a single PAI under any CF has not been counted multiple times, either under the same CF or under the different CF. <p>This comment remains OPEN.</p> <p>2. PP has provided the excel file "CF-1604-PAI-NBR-Explanation.xlsx", which calculates the number of PAIs under the client facility CF-1604. However, Following points could not confirmed:</p> <ul style="list-style-type: none"> The reason of using hypothetical/assumed values in the value of cells from E22 to E29 stated under the section "Hypothesis" (Cell D19). The number of PAIs in "3 MRC" (column G), "Longueil" (column H) and "Others" (column I) are the calculated values and are in decimal. The calculation and source of the values could not be established. <p>PP shall further clarify:</p> <ul style="list-style-type: none"> PP shall provide the justification of the number of associated PAIs for all the client facilities under this project activity. <p>The comment remains OPEN.</p> <p>3. PP shall provide explanation for PAI segregation in all CF sheets and provide supportive for the assumptions The comment remains OPEN.</p> <p>Since, all the comments are not addressed. CL#02 is OPEN.</p>	
Project participant response	Date : 03/09/2024
<p>1.</p> <ul style="list-style-type: none"> The description on each PAI can be found in sheet 'CF-1604 2022', row 9 of Annex B. 1534 PAIs are the landfill avoidance of food waste through composting. 14 PAIs are the avoidance of the use of fertilizers through biomethanization digestate recycled and applied to agricultural fields. See also "CL02-ID929-PAI Description and Segregation Justification". The number of PAIs cannot be counted multiple times. The number of PAIs is based on the number of residential and ICI doors provided by the CF-1604 data, or specifically in the document named "PTMOBC_Rapport annuel 2022 SÉMECS 31 mars.pdf" provided by CF-1604. For each door, one bin of organic matter is collected and then delivered to CF-1604's facility. 	

<p>2.</p> <ul style="list-style-type: none"> a) The values are taken from the document named “PTMOBC_Rapport annuel 2022 SÉMECS 31 mars.pdf” provided by CF-1604, and which can be found in its individual folder to which VVB has access. b) PP has added clarifications on the values found in the excel file in attachment “CF-1604-PAI-NBR-Explanation-v2.0-082024”. c) There is only one Client Facility for this project activity (ie. CF-1604), justification of the number of PAIs is provided in the excel file “CF-1604-PAI-NBR-Explanation-v2.0-082024.xlsx” <p>3. See excel sheet “CL02-ID929-PAI Description and Segregation Justification”.</p>	
<p>Documentation provided by project participant</p>	
<ul style="list-style-type: none"> • Excel sheet named shared through Teams: CF-1604-PAI-NBR-Explanation-v2.0-082024.xlsx • Excel sheet named, and shared through Teams: PTMOBC_Rapport annuel 2022 SÉMECS 31 mars.pdf • CL02-ID929-PAI Description and Segregation Justification 	
<p>DOE assessment</p>	<p>Date : 26/09/2024</p>
<p>1. PP shall clarify:</p> <ul style="list-style-type: none"> a) PP has clarified the definition of PAIs for CF-1604 is “<i>one point of production of organic waste from a specific building</i>”. In a similar manner, PP shall provide the definition of PAIs for other client facilities (CFs) also. Therefore, the comment is OPEN. b) PP has justified the number of PAIs for only CF-1604. However, PP shall clarify how the PP made sure that no double counting will occur between the client facilities (CFs), i.e. how PP made sure that single PAI is not added into two or more client facilities (CFs). The comment is OPEN. <p>2. PP shall provide the justification as per the eligibility criteria of PAI (Criteria 5: Be auditable and verifiable). The values applied in the provided excel sheet (CF-1604-PAI-NBR-Explanation-v2.0-082024) have been found inconsistent with the provided source (PTMOBC_Rapport annuel 2022 SÉMECS 31 mars.pdf). Thus, the comment is OPEN.</p> <p>3. PP has provided the excel sheet which depicts the change in number of PAIs for each client facility. The comment is CLOSED.</p> <p>CL#02 is OPEN.</p>	
<p>Project participant response</p>	<p>Date : 24/10/2024</p>
<p>1. a) The description of every PAI has been provided in the excel sheet “CL02-ID929-PAI Description and Segregation Justification” column ‘O’.</p> <p>b) PAIs are either located on the site of the client facility (CF), at a point of origin to the CF, or at a destination point to the CF.</p> <p>To ensure no double counting occurs between client facilities/PAIs, the PP requires evidence for each PAI. This includes confirmation of the address where the PAI located, whether it is on-site at the client facility or at an origin or destination point. This measure ensures that each PAI is uniquely associated with a single CF and is not attributed to more than one.</p>	

Additionally, for PAIs located at origin or destination points, the PP will verify and crosscheck the provided addresses against other PAIs to ensure that no double counting occurs.

- The values applied in the excel sheet are from the provided source (PTMOBC_Rapport annuel 2022 SÉMECS 31 mars.pdf). See page 2 of 5, or screenshots below.

This first screenshot is from the provided source “PTMOBC_Rapport annuel 2022 SÉMECS 31 mars.pdf”, page 2 of 5.

Rapport annuel - Biométhanisation						
Informations techniques						
Matière organique						
4.1 Quantités de matières organiques par municipalités acheminées sur le site durant l'année (tonnes/année).						
Nom des MRC/agglomération urbaine	Nom des municipalités	Résidentiel	ICI	Boues (siccité 25%)	Autre	Quantité totale
MRC Vallée du Richelieu	Beloil	2 196				2 196
	Carignan	1 066				1 066
	Chambly	2 052				2 052
	McMasterville	670				670
	Mont-Saint-Hilaire	1 957				1 957
	Otterburn Park	922				922
	Saint-Antoine-sur-Richelieu	210			204	414
	Saint-Basile-le-Grand	1 560			127	1 687
	Saint-Charles-sur-Richelieu	196			310	506
	Saint-Denis-sur-Richelieu	180			257	437
	Saint-Jean-Baptiste	351			142	493
	Saint-Marc-sur-Richelieu	218			410	628
	Saint-Mathieu-de-Beloil	313				313
MRC Vallée du Richelieu			637			637
		11 891	637	1 450	-	13 978
MRC Marguerite D'Youville	Calixa-Lavallée	45				45
	Contrecoeur	754				754
	Saint-Amable	910			1 461	2 371
	Sainte-Julie	2 080			210	2 290
	Varenes	1 743		30		1 773
	Verchères	427			252	679
	MRC Marguerite D'Youville			274		274
		5 959	304	1 923	-	8 186
MRC de Rouville	Ange-Gardien	294			424	718
	Marieville	640				640
	Richelieu	363				363
	Rougemont	146				146
	Sainte-Angèle-de-Monnoir	216				216
	Saint-Césaire	344			712	1 056
	Saint-Mathias-sur-Richelieu	375				375
	Saint-Paul-d'Abbotsford	255			1 245	1 500
		2 633	-	2 381	-	5 014
Agglomération de Longueuil	Boucherville	1 455				1 455
	Brossard	3 760				3 760
	Longueuil	7 360				7 360
	St-Lambert	943				943
	St-Bruno	2 130				2 130
		15 648	-	-	-	15 648
Montréal	Montréal	-	2 197			2 197
Autres		-	2 197			2 197
		-	320			320
			320			320
		36 131	3 458	5 754	-	45 023

The second screenshot is from the excel sheet “CF-1604-PAI-NBR-Explanation-v2.0-082024”

16		Autres PAI	0	0	0	0	
17							
18			Total Nbr PAI		1,548		
19							
20	Hypothesis / Assumptions						
21	Where 1 door = 1 bin						
22	Number of residential buildings/doors where organic matter is collected (i.e. one organic matter bin)						
23	AGGLOMERATION OF LONGUEUIL						
24	Total org. matter received from residential sector of City of Longueuil	15,648 mt	Source: PTMOBC - Rapport annuel 2022 - totaux (used for PAI nbr).pdf (page 2 of 5)				
25	Estimation of number of doors where org. matter is collected	70,630 doors	Based on 3 MRCs data, since no data available for number of residential units/doors serviced in Longueuil				
26							
27							
28							
29	3 MRCs*						
30	Total org. matter for all 3 MRCs from residential sector	20,489 mt	Source: PTMOBC - Rapport annuel 2022 - totaux (used for PAI nbr)				Hypothesis / Assumptions
31	Number of residential units/doors serviced in all 3 MRCs	92,453 doors	Source: PTMOBC - Rapport annuel 2022 - totaux (used for PAI nbr)				Where 1 door = 1 bin
32	Average organic matter per bin per year in 3 MRCs (mt)	0.222 mt					AGGLOMERATION OF LONGUEUIL
33	Total organic matter received from ICI sector for all municipalities:	3,456 mt	Source: PTMOBC - Rapport annuel 2022 - totaux (used for PAI nbr)				Total org. matter received from residential sector of City of Longueuil
34							Estimation of number of doors where org. matter is collected
35							3 MRCs*
36							Total org. matter for all 3 MRCs from residential sector
37	*3 MRCs refer to: MRC Vallée du Richelieu, MRC Marguerite D'Youville, and MRC de Rouville						Number of residential units/doors serviced in all 3 MRCs
38							Average organic matter per bin per year in 3 MRCs (mt)
39							Total organic matter received from ICI sector for all municipalities

Documentation provided by project participant

- [PTMOBC Rapport annuel 2022 SÉMECS 31 mars.pdf.pdf](#)
- CF-1604-PAI-NBR-Explanation-v2.0-082024

DOE assessment

Date: 11/11/2024

PP has provided the definition of PAIs and demonstrated all eligibility criteria.
Thus, the findings are closed.

CL ID	03	Section no.	ER sheet	Date : 18/04/2024
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Description of CL

Observation:

In the ER sheet (Project929-Annex B-7thcohort-Anonymized-(2022)-2024-v1.0), the following points was observed:

1. In worksheet titled 'CF-0201|2022', for measure 'New heat pump and improvement of the insulation of the building, resulting in decrease in energy demand for heating' – please clarify why is it considered under generic PAI VIII- 'Switching fossil fuels to a cleaner form of energy that emits less GHG emissions'.
2. In worksheet titled 'CF-1101|2022', for measure 'switch fuel from electricity to solar energy', it is not clear why is EF (emission factor) of project emissions from solar energy is same as electric consumption?
3. In worksheet titled 'CF-1101|2022', for measure 'switch fuel from electricity to biomass - is listed under generic PAI VIII- 'Switching fossil fuels to a cleaner form of energy that emits less GHG emissions' and not generic PAI- 'Thermal conversion process using heat as the dominant mechanism to convert biomass into energy.'
4. In worksheet titled 'CF-1202|2022', for measure 'switch fuel oil to natural gas', it is not clear why is natural gas consumption considered in baseline scenario for this measure and why is the amount higher than project scenario.
5. In worksheet titled 'CF-1501|2022', it is not clear why conversion of used oil to biomass is listed under generic PAI VIII- 'Switching fossil fuels to a cleaner form of energy that emits less GHG emissions' and not generic PAI- 'Thermal conversion process using heat as the dominant mechanism to convert biomass into energy.'
6. In worksheet titled 'CF-1202|2022', cell E29, it is not clear what measure is applied which consumes no fuel or energy in project scenario for energy recovery by recycling glass.

7. In worksheet titled 'CF-0202|2022', for measure - 'optimization of operation hours', the calculation could not be traced.
8. In worksheet titled 'CF-1602|2022', for measure 'saving energy on recycling activities of metal', CF-1602, it is not clear why it is considered under PAI VI and not PAI IV

Concern/Action:

PP is requested to provide the clarification for the above stated discrepancies.

Requirements:

1. VCS standard Version 4.7, para 3.26.3 states that for verification, the project proponent shall make available to the validation/verification body the project description, validation report, monitoring report applicable to the monitoring period and any requested supporting information and data needed to support statements and data in the monitoring report.
2. VCS standard version 4.7, section 2.2(principles) states that the information shall be accurate, consistent and conservative.

Project participant response	Date : 30/05/2024
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1. In worksheet titled 'CF-0201|2022', the correct generic PAI is VIII. The PAI description has been corrected accordingly.
2. In worksheet titled 'CF-1101|2022', the EF selected for project emissions from solar energy is the same as electric consumption for the following reason: while solar energy does not produce any direct greenhouse gas emissions, the electricity grid it connects to may still have emission associated with the generation mix. PP deemed reasonable to use EF for electricity to avoid overestimating the project emissions, rather than using 0, despite results for project emissions being negligible in both cases.
3. In worksheet titled 'CF-1101|2022', the correct generic PAI is I. The generic PAI has been corrected accordingly.
4. In worksheet titled 'CF-1202|2022', regarding the measure 'switch fuel oil to natural gas', the reduction of natural gas consumption in the project emission scenario is explained by 1) in 2011, heat recovery equipment was installed at the same time as the energy conversion, and 2) in the subsequent year, a tempering furnace installation, which generates heat, further decreased natural gas consumption. This was confirmed by CF-1202.
5. In worksheet titled 'CF-1501|2022', the correct generic PAI is I. The generic PAI has been corrected accordingly.
6. In worksheet titled 'CF-1202|2022', this PAI consists in reducing energy consumption, in this case natural gas, through the recycling of glass residues. Waste glass residues produced by CF are recovered and reused in paint manufacturing, which allows the reduction of natural gas used in production. What is calculated is the natural gas saved, not consumed, which is why the project scenario is left at 0.
7. In worksheet titled 'CF-0202|2022' calculations can be traced in worksheet titled 'CF-0202 | GDS-2' which can be found right after worksheet 'CF-0202 | GDS'.

Documentation provided by project participant

DOE assessment	Date: 05/07/2024
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1. PP has corrected the PAI description of worksheet "CF-0201 | 2022" in the both ER sheets (v2.0) and changed the PAI description from "New heat pump and improvement of the insulation of the

building, resulting in decrease in energy demand for heating” to “Replacement of the natural gas heating system by a heat pump using electricity”, which is found consistent with the associated generic PAI VIII i.e. Switching fossil fuels to a cleaner form of energy that emits less GHG emission. However, no supportive has been provided to demonstrate that the revised measured in ER sheet is actual and correct. This comment is **OPEN**.

2. PP has selected the emission factor (EF) of electricity grid for project emissions generated by solar energy instead of using EF of electricity generation by solar energy. This approach of PP has been found conservative, as this approach will increase the project emission and reduce the emission reduction (ER), which omits overestimation of ERs. This comment is **CLOSED**.
3. PP has corrected cell E34 of the “CF-1101 | 2022” in both ER sheets (v2.0) and changed the “Association to a generic PAI” from “PAI VIII” to “PAI I”. This change has been found consistent with the PAI description. This comment is **CLOSED**.
4. PP has stated that for the measure “Switch fuel from oil to natural gas” of CF-1202, the PAI considers the following as emission reduction measures:
 - switching of fuel from oil to natural gas,
 - reduction of natural gas consumption due to the implementation of heat recovery measures in 2011, and
 - installation of tempering furnace

The reason provided by the PP has been acceptable. However, PP shall further confirm the following points:

- a) Provide the date of installation with supportive documents of:
 - heat recovery system, and
 - tempering furnace
- b) Clarification on why both emission reduction measures (switching and heat recovery) should be considered for the calculation of baseline emission.
- c) PP has stated that “*in the subsequent year, a tempering furnace installation, which generates heat, further decreased natural gas consumption*”. PP shall further clarify the reason for excluding the emissions related to the input fuel (electricity or fuel) as the project emissions.
- d) The value of natural gas consumption for project emissions is taken as 111,447 m³ as per cell C27 of worksheet “CF-1202 | 2022” (which refers to the natural gas consumption for plant 1, cell H12 of the worksheet “CF-1202 | GDS” of the ER sheets v2.0)

The maximum value of natural gas consumption is 125,926 m³ in the year 2018 for Plant 1 (refer cells H12 to T12 of the worksheet “CF-1202 | GDS” of the ER sheets v2.0).

The natural gas consumption value in the year 2011 is 124,398 m³ for plant 1 (refer cell S12 of the worksheet “CF-1202 | GDS” of the ER sheets v2.0).

However, the value of consumption of natural gas for the baseline emission is taken as 162,978 m³, refer cell C22 of worksheet “CF-1202 | 2022” of the ER sheets v2.0. PP shall provide the reason for selecting this value for the baseline scenario.

This comment remains **OPEN**.

5. PP has corrected cell D49 of the “CF-1501 | 2022” in both ER sheets (v2.0) and changed the “Association to a generic PAI” from “PAI VIII” to “PAI I”. This change has been found consistent with the PAI description. This comment is **CLOSED**.
6. PP has stated the value listed in cell E22 of the worksheet “CF-1202 | 2022” of the ER sheets (v2.0) i.e. natural gas consumption in the baseline, is the volume of natural gas saved by recycling of the glass residue. Therefore, the natural gas consumption for the project emission has been considered 0.
 However, the value considered for the volume of natural gas saved is a calculated value and to calculate this saved volume, total production output of glass (cell H17 of worksheet “CF-1202 | GDS” of ER sheet v2.0) has been considered.
 PP shall clarify, why the volume of natural gas saved is being calculated from production output (cell H17 of worksheet “CF-1202 | GDS”) instead of the amount of glass residue sent for recycling (cell H16 of worksheet “CF-1202 | GDS”) as this PAI claims emission reductions by recycling the glass residue. This comment remains **OPEN**.
7. Separate worksheet “CF-0202 | GDS-2” of ER sheets v2.0 (both confidential and anonymized) is being used to calculate the baseline and project emissions for the measure “Optimization of operations”. This comment is **CLOSED**.
8. PP did not address this comment. This comment remains **OPEN**.

Since, all the comment are not addressed. CL#03 remains **OPEN**.

Project participant response	Date : 03/09/2024
<ol style="list-style-type: none"> 1. This PAI was already audited, verified and validated in MP2. PP has provided 2 evidences in attachment named “CL 03-1- ...”. 4. a) The heat recovery system was installed end of May 2011 and the tempering furnace was installed in March 2012. Evidence named “CL 03-4-...” is provided in attachment. These PAI were verified and validated in MR3 by a VVB. b) Both emission reduction measures are accounted for separately since they occur in two different plants. c) The emissions related to annual natural gas consumption for heating are included, not excluded from project emissions. Please see sheet “CF-1202 2022” in “ID929-Annex B ... v.2.1” worksheet for calculations. Electricity is not included since it is only involved in lighting and is therefore not impacted by these PAIs. d) The baseline natural gas is set at 162,978 m3. This value is adjusted based on the unit of productivity, which in this case is the production output (i.e. mirrors produced in pounds). It was determined during the audit conducted in 2017 that, as the production output increases, the consumption of natural gas will also increase since more energy is required to manufacture more mirrors. 6. PP has reviewed cell E22 of the worksheet “CF-1202 2022”, amount of glass residue sent for recycling (cell H16 of worksheet “CF-1202 GDS”) should have been considered. The correction has been made in ID929-Annex B ... v.2.1” worksheet in both confidential and anonymized versions. 8. PP has reviewed worksheet titled ‘CF-1602 2022’, for measure ‘saving energy on recycling activities of metal’, CF-1602. The correct generic PAI is PAI IV, therefore the typo was 	

corrected in ID929-Annex B ... v.2.1" worksheet in both confidential and anonymized versions.	
Documentation provided by project participant	
<ul style="list-style-type: none"> • CL 03-1-MP2-Will-November 16, 2017 (p.37 and 39) • CL 03-1-Quantification-CF-0201-16nov. 2017 (p.1-4) • CL 03-4- Installation 2011 Aerotherm Heat Recovery • CL 03-4- Installation tempering furnace 2012 (acceptance protocol) • CL 03-4- Purch.Order Tempering Furnace 2011 (ProformaInvoice) 	
DOE assessment	Date : 26/09/2024
<ol style="list-style-type: none"> 1. PP has stated that the PAI under CF-1202 was validated in MP2. Thus, the comment is CLOSED. 4. <ol style="list-style-type: none"> a) PP has provided the details of installation of implemented systems. b) PP has clarified that both the measures were implemented in different plants. c) PP has clarified that the emissions related to natural gas are included in the PAI. d) PP has justified the reason for baseline value of natural gas consumption. The comment is CLOSED. 6. PP has made the correction in both ER sheets. The comment is CLOSED. 8. PP has made the correction in both ER sheets. The comment is CLOSED. <p>CL#03 is CLOSED.</p>	

CL ID	04	Section no.	3.3 of MR	Date : 24/04/2024
Description of CL				
<p>Observation: PP has applied CDM Tool 2: Combined Tool to Identify the Baseline Scenario and Demonstrate additionality in worksheet titled 'new PAIs' of the ER sheet(Project929-Annex B-7thcohort-Anonymized-(2022)-2024-v1.0), to show stepwise additionality.</p> <ol style="list-style-type: none"> 1. Both barrier and investment analysis are done for all client facilities with new PAIs. 2. There is no indicator selected for investment analysis. 3. Assessment is not done for each PAI separately. 4. The MR version 1.0, section 3.3 has no information regarding the demonstration of additionality. <p>Concern/Action: PP shall justify the compliance with Tool 2, VM0018, VCS standard version 4.7, and MR template guidelines and provide supportive.</p> <p>Requirement:</p> <ol style="list-style-type: none"> 1. Section 6 of the applied methodology VM0018(version 1.0) states, 'Regardless of the specific project type being proposed, the project proponent must follow the step-wise approach 				

<p>specified in the CDM ‘Combined Tool to Identify the Baseline Scenario and Demonstrate Additionality’ to identify the baseline scenario and demonstrate additionality. The tool shall be applied with baseline alternatives and project scenarios categorized by project units. The cost savings associated with energy efficiency shall be included in the investment analysis.</p>	
<p>2. CDM Tool 2: Combined Tool to Identify the Baseline Scenario and Demonstrate Additionality(version 2.0), section 4.1 to 4.4 describes step wise approach to demonstrate additionality, under which at step 2, if barrier analysis demonstrated than the project is additional, otherwise step 3 needs to be followed to demonstrate additionality through investment analysis approach by selecting a suitable financial indicator.</p>	
<p>3. VCS standard version 4.7, para 3.6.16. states that new PAIs shall Have characteristics with respect to additionality that are consistent with the initial instances for the specified project activity and geographic area.</p>	
<p>4. Template guidelines of MR template version 4.3, section 3.3(grouped projects) states that For grouped projects, provide relevant information about any new project activity instances and demonstrate and justify how each new project activity instance meets the eligibility criteria set out in the project description. Address each eligibility criteria separately.</p>	
Project participant response	Date : 30/05/2024
In progress – to be provided in round 2	
Documentation provided by project participant	
-	
DOE assessment	Date: 03/07/2024
Incomplete response provided. PP shall provide response to all findings in next round.	
Project participant response	Date : 24/10/2024
<p>PP has added to the MR section 3.3 the relevant information about new project activity instances and additionality. Compliance with the following is respected:</p> <ul style="list-style-type: none"> • Section 6 of the applied methodology: the step-wise approach of the CDM tool O2 has been followed. Information is provided in “ID929-Annex B-MP7-Confidential-(2022)-2024-v2.0.xlsx”. • CDM Tool O2; the relevant information on the selected financial indicator for financial analysis has been provided in section 3.3 of the MR. Supportive calculation and evidence has been provided to the VVB as well via shared OneDrive, see folder “Investment Analysis – IRR”. • the VCS standard version 4.7, section 3.6.16; new PAIs have characteristics consistent with the PAI categories (ie. Generic PAIs) specified in the project document. • Template guidelines of MR template version 4.3, section 3.3; relevant information about new PAIs, including information of the demonstration of additionality has been added to section 3.3 of the monitoring report. 	
Documentation provided by project participant	
-	

DOE assessment	Date : 11/11/2024
<ol style="list-style-type: none"> 1. Additionality has been demonstrated in line with Tool 2 now. 2. IRR has been selected as the indicator and demonstrated in the calculation sheet. 3. PAI level assessment has been provided in sheet 'CF-1604-PAI-NBR-Explanation-v2.0-082024.xls'. 4. The MR has been revised to include information regarding the demonstration of additionality. <p>Thus, the finding is closed.</p>	

CL ID	05	Section no.	Section 3.3 of MR	Date : 24/04/2024
Description of CL				
<p><u>Observation:</u> MR version 1.0, section 3.3(grouped PA) does not include following points for all new PAIs separately included under the grouped PA:</p> <ol style="list-style-type: none"> 1. Methodology applicability conditions. 2. Use and application of technology and measure. 3. Baseline scenario 4. Start dates of PAIs 5. Designated area 6. Evidence of ownership 7. eligible for crediting from the later of start date of the project activity instance 8. Adhere to the clustering and capacity limit requirements for multiple project activity instances set out in 3.6.8 – 3.6.9. <p><u>Concern/Action:</u> PP shall justify the compliance with VCS standard version 4.7, MR template guidelines and VM0018 and provide supportive.</p> <p><u>Requirement:</u></p> <p>A. Following paragraphs from VCS standard version 4.7 are applicable:</p> <ol style="list-style-type: none"> 1. Para 3.6.16: Grouped projects shall include one or more sets of eligibility criteria for the inclusion of new project activity instances. At least one set of eligibility criteria for the inclusion of new project activity instances shall be provided for each combination of project activity and geographic area specified in the project description. Where grouped projects include multiple baseline scenarios or demonstrations of additionality, such projects will require at least one set of eligibility criteria for each combination of baseline scenario and demonstration of additionality specified in the project description. A set of eligibility criteria shall ensure that new project activity instances: 1) Meet the applicability conditions set out in the methodology applied to the project. 2) Use the technologies or 				

measures specified in the project description. 3) Apply the technologies or measures in the same manner as specified in the project description. 4) Are subject to the baseline scenario determined in the project description for the specified project activity and geographic area. 5) Have characteristics with respect to additionality that are consistent with the initial instances for the specified project activity and geographic area. For example, the new project activity instances have financial, technical and/or other parameters (such as the size/scale of the instances) consistent with the initial instances, or face the same investment, technological and/or other barriers as the initial instances.

2. Para 3.6.17: Grouped projects provide for the inclusion of new project activity instances subsequent to the initial validation of the project. New project activity instances shall: 1) Occur within one of the designated geographic areas specified in the project description. 2) Conform with at least one complete set of eligibility criteria for the inclusion of new project activity instances. Partial conformance with multiple sets of eligibility criteria is insufficient. 3) Be included in the monitoring report with sufficient technical, financial, geographic, and other relevant information to demonstrate conformance with the applicable set of eligibility criteria and enable evidence gathering by the validation/verification body. 4) Have evidence of project ownership, in respect of each project activity instance, held by the project proponent from the respective start date of each project activity instance (i.e., the date upon which the project activity instance began reducing or removing GHG emissions). 5) Have a start date that is the same as or later than the grouped project start date. 6) Only be eligible for crediting from the later of start date of the project activity instance or the start of the verification period in which they were added to the grouped project, through to the end of the total project crediting period. 7) Not be or have been enrolled in another VCS project. 8) Adhere to the clustering and capacity limit requirements for multiple project activity instances set out in 3.6.8 – 3.6.9.

3. Para 3.6.18: Where inclusion of a new project activity instance necessitates the addition of a new project proponent to the project, such instances shall be included in the grouped project description within two years of the project activity instance start date.

B. Template guidelines of MR template version 4.3, section 3.3(grouped projects) states that For grouped projects, provide relevant information about any new project activity instances and demonstrate and justify how each new project activity instance meets the eligibility criteria set out in the project description. Address each eligibility criteria separately.

C. All applicability conditions stated under section 4 of VM0018 version 1.0 are applicable.

Project participant response	Date : 30/05/2024
<i>In Progress- to be provided in round 2</i>	
Documentation provided by project participant	
NA	
DOE assessment	Date: 05/07/2024
Incomplete response provided. PP shall provide response to all findings in next round.	

Project participant response	Date : 03/09/2024
<p>PP has added to the MR section 3.3 the relevant information about new project activity instances separately to demonstrate how each new project activity instance meets the eligibility criteria set out in the project description. PP has also provided in attachment the same information with supportive for the VVB.</p> <p>Compliance with the following is respected:</p> <ul style="list-style-type: none"> the VCS standard version 4.7, section 3.6.16; the relevant information has been provided in section 3.3 of the MR, as well as the sheet “CL01-05-Supplemental ... on MR7 New PAIs” to demonstrate how each new project activity instance meets the set of eligibility criteria set out in the project description. the VCS standard version 4.7, section 3.6.17; the relevant information has been provided in section 3.3 of the MR, as well as the sheet “CL01-05-Supplemental ... on MR7 New PAIs” to comply to section 3.6.17. the VCS standard version 4.7, section 3.6.18; there are no new project activity instances that necessitates the addition of a new project proponent to the grouped project. The current PP, Will Solutions Inc. remains the only project proponent of this grouped project. the VM0018 applicability conditions; the relevant information has been provided in section 3.3 of the MR, as well as the sheet “CL01-05-Supplemental ... on MR7 New PAIs” to demonstrate how each new project activity instance meets the applicability conditions of the VM0018. 	
Documentation provided by project participant	
<ul style="list-style-type: none"> CL01-05-Supplemental Info and Evidence on MR7 New PAIs 	
DOE assessment	Date : 26/09/2024
<p>PP has provided the supportive which contains the explanation and evidence against the eligibility criteria set out by VCS standard, applied methodology and PDD.</p> <p>However, against the criteria “Not be or have ben enrolled in another VCS project”, PP has stated that the client facilities have confirmed that they are not enrolled in another VCS project through verbal communication.</p> <p>CL#05 is OPEN.</p>	
Project participant response	Date : 24/10/2024
<p>PP has submitted the excel sheet “CL01-1c-New PAIs not enrolled in other VCS Project” which confirms, through the Verra registry, that none of the new PAIs included in MP7 are enrolled in another VCS project.</p>	
Documentation provided by project participant	
<ul style="list-style-type: none"> CL01-1c-New PAIs not enrolled in other VCS Project 	
DOE assessment	Date: 11/11/2024

Client facility declarations have been provided by the PP that PAIs are not included in any other GHG project. Moreover, other registered projects in the region were checked to confirm that PAIs are only included under the Grouped PA 929.
Thus, the finding is closed.

Table 3. CAR from this verification

CAR ID	01	Section no.	Section 1.8 of MR	Date : 18/04/2024
Description of CAR				
<p><u>Observation:</u> Section 1.8 of MR v1.0 states, 92 Client Facilities are declared and 62 facilities have provided the required data, which comprise 2,536 PAI. All CFs are located within this polygon in the same section.</p> <p>It was observed that there are 55 CF IDs reported in MP5 MR, which were not considered while declaring these 92 client facilities in worksheet titled: ER 2022 scope 3 & 13</p> <p>0301, 0302, 0303, 0305, 0306, 0307, 0308, 0309, 0403, 0502, 0503, 0504, 0507, 0508, 0512, 0603, 0604, 0605, 0710, 0711, 0712, 0713, 0714, 0802, 0803, 0902, 0903, 0905, 0910, 1001, 1005, 1008, 1011, 1102, 1103, 1108, 1207, 1208, 1209, 1210, 1302, 1303, 104, 1305, 1308, 1309, 1312, 1314, 1330, 1401, 1403, 1404, 1605, 0002, 0003.</p> <p><u>Concern/Action:</u> PP shall clarify the fate of these facilities and explain why they have been permanently removed.</p> <p><u>Requirement:</u> VCS Standard v4.4, section 3.5.6 “Grouped projects, AFOLU projects, and other projects with a risk of a reversal or loss event shall not have gaps between monitoring periods”.</p>				
Project participant response				Date : 30/05/2024
<p>Client Facility IDs have been changed from MP5 to MP7 because of modifying the ‘Groups of members’. In MP5, Client Facilities were categorized according to the SADC/CAE they were associated with. However, this grouping approach became outdated during MP7, since not all CF could be associated with a SADC/CAE.</p> <p>Therefore, Client Facilities were reorganized according to their respective administrative regions, aligning more closely with their geographic locations. Administrative regions are also an official territory classification from the Quebec government.</p>				

PP has provided a separate worksheet which compares CF IDs from MP5, MP6, and MP7 to clarify the changes.

The 57 CF IDs stated above, under the “Observation” section by the VVB, have not been removed and are still active and included in the MP7.

All new Client Facilities are clearly identified in Annex B, worksheet ‘ER 2022 scope 3 & 13’ identified in green in column ‘D’, as well as in worksheet ‘New PAIs’, marked as ‘yes’ under column ‘D’.

On the other hand, Client Facilities that did not participate in the MP are clearly identified in Annex B, worksheet ‘Non-Participation 2022’. PP also ensures that there are no gaps between monitoring periods, which is why PP provided Annex D.

Documentation provided by project participant

- List of administrative regions of the Province of Quebec (Quebec Government): <https://www.quebec.ca/gouvernement/portrait-quebec/geographie-territoire/regions-administratives>
- Excel sheet with previous (MP5, MP6) CF IDs, and new (MP7) CF IDs named “CF-ParticipationTrack-CAR ID01”

DOE assessment

Date: 05/07/2024

PP has provided the reason for the above discrepancy is due to the change in CF IDs of client facilities. It was observed in the worksheet “Tracking-CF Participation” of the excel sheet “CF-ParticipationTrack-CAR ID01.xlsx” that for the same client facility, CF ID has changed. The corresponding CF ID in MP7 for the above mentioned 55 CF IDs of MP5 are listed in the table below.

S. no.	CF ID in MP5	Corresponding CF ID in MP7	Comments
1.	0301	0101	
2.	0302	0106	
3.	0303	0109	Excluded in both MP5 and MP7
4.	0305	0112	
5.	0306	0113	
6.	0307	0115	
7.	0308	0119	
8.	0309	0120	
9.	0403	0105	
10.	0502	0102	
11.	0503	0104	Excluded in both MP5 and MP7
12.	0504	0108	
13.	0507	0114	
14.	0508	0116	Non-participating in MP7

15.	0512	0121	
16.	0603	1206	Excluded in both MP5 and MP7
17.	0604	1204	
18.	0605	1205	
19.	0710	0211	
20.	0711	0213	Not participated in MP5
21.	0712	0212	Non-participating in MP7
22.	0713	0214	Excluded in both MP5 and MP7
23.	0714	0215	Excluded in both MP5 and MP7
24.	0802	0402	
25.	0803	0403	Excluded in both MP5 and MP7
26.	0902	1514	Excluded in both MP5 and MP7
27.	0903	1515	Excluded in both MP5 and MP7
28.	0905	1516	Excluded in both MP5 and MP7
29.	0910	1510	
30.	1001	1503	Excluded in both MP5 and MP7
31.	1005	1505	
32.	1008	1511	
33.	1011	1512	Non-participating in MP7
34.	1102	1502	Non-participating in MP7
35.	1103	1506	
36.	1108	1511	
37.	1207	0807	
38.	1208	0808	Non-participating in MP7
39.	1209	0809	
40.	1210	0810	
41.	1302	0701	
42.	1303	0702	
43.	1304	0703	Not participated in MP5
44.	1305	0704	Not participated in MP5
45.	1308	0705	Non-participating in MP7
46.	1309	0706	
47.	1312	0708	
48.	1314	0707	
49.	1330	0709	Non-participating in MP7
50.	1401	1401	Excluded in both MP5 and MP7
51.	1403	1402	Excluded in both MP5 and MP7
52.	1404	1403	Excluded in both MP5 and MP7
53.	1605	1504	Not participated in MP5
54.	0002	1601	

55.	0003	1602	
<p>Client name was further cross-checked with the confidential version of the ER sheet i.e. ID929-Annex B-MP7-Confidential-(2022)-2024-v2.0.xlsx.</p>			
<p>However, the following points were observed while assessing the supportive documents provided for this concern:</p>			
<ul style="list-style-type: none"> a. There are client facilities which were considered in the previous MPs but not considered in MP7. For example, CF ID: 0108 (earlier) and 0117 (now). b. There are client facilities which were not considered in the previous MPs but are considered in MP7. For example, CF ID: 0306 (earlier) and 0113 (now). 			
<p>PP shall clarify the following concerns:</p>			
<ul style="list-style-type: none"> 1. The reason for excluding the CFs in the previous MP (MP5 & MP6) or concerned MP (MP7). 2. The clarification on how the condition of no gap in MP is being respected i.e. para 3.5.6 of VCS Standard v4.4. 			
<p>CAR#01 is OPEN.</p>			
<p>Project participant response</p>			<p>Date : 03/09/2024</p>
<ul style="list-style-type: none"> 1. The reasons for excluding the CFs in the MP5, MP6 and MP7 are recorded in the respective Annex B of each MP, on sheet “Non-participation 2022” for MP7, “Non participation 2020-2021” for MP6, and “Non participation” for MP5. The Annex B for all three MP’s have been provided to the VVB. 2. PP ensures that there are no gaps between monitoring periods by including in the monitoring report all the instances that form part of the grouped project even if they will not account for emission reductions during the current monitoring period. Therefore, when a client facility is “excluded” for not providing the data and evidence necessary to calculate emission reductions during the current monitoring period, they are simply considered as not having net emission reductions (i.e. to be zero) for the monitoring period. 			
<p>Documentation provided by project participant</p>			
<p>-</p>			
<p>DOE assessment</p>			<p>Date : 26/09/2024</p>
<ul style="list-style-type: none"> 1. PP has provided the reason of excluding the CFs in MP5, MP6 and MP7. The reasons include: <ul style="list-style-type: none"> a) Failed to submit data on time b) Withdrawal c) Asset Sold d) Bankruptcy, etc. 			
<p>The reason provided by the PP has been found acceptable. Thus, the comment is CLOSED.</p>			
<ul style="list-style-type: none"> 2. PP has provided the justification that whenever the CF was excluded from the MP, it has been considered that the CF is not having net GHG emission reduction for that MP, which means net 			

GHG emission reduction of 0 tCO₂e has been considered for that CFs. The justification provided by the PP has been found acceptable. Thus, the comment is CLOSED.

CAR#01 is **CLOSED**.

CAR ID	02	Section no.	ER sheet	Date : 18/04/2024
Description of CAR				
<p><u>Observation:</u></p> <p>Following client facility (CF) IDs were found to be generating ERs higher than 5000 tCO₂e/year for either of the two scopes(3 and 13):</p> <p>CF IDs:</p> <p>0206, 0207, 0211, 0408, 0708, 0807, 0901, 1201, 1204, 1504, 1505, 1506, 1507, 1508, 1509, 1510, 1601, 1602, 1603, 1604.</p> <p><u>Concern/Action:</u></p> <p>PP shall explain how the threshold specified for each PAI as per the applied methodology has been respected.</p> <p><u>Requirement:</u></p> <p>It is stated under applicability condition of the applied methodology VM0018, section 4(page 17) that the requirements of this methodology have been designed to meet micro energy efficiency and/or waste diversion project units where the maximum emission reductions from an individual project unit is 5,000 tCO₂e/year. Therefore, through a combination of energy efficiency and waste management activities, project units within a grouped project could have a maximum combined abatement threshold of 10,000 tCO₂e/year. While each client facility, or project unit, may only contribute a modest abatement (10,000 tCO₂e/year or less), the total sum of abatement from all project units within this entire grouped project may exceed the combined threshold of 10,000 tCO₂e/year</p>				
Project participant response				Date : 30/05/2024
<p>After review, PP can confirm that CF IDs 0206, 0211, 1201, 1204, 1504, 1505, 1506, 1507, 1508, 1509, 1510, 1601, 1602, 1603, 1604 do not have individual PAIs generating ERs higher than 5,000 tCO₂e for the year 2022 for either scope 3 or scope 13.</p> <p>Client Facilities of the group project (ID 929), where relevant, are subdivided according to the VM0018 definition of 'Client Facility' (i.e. <i>large range of small companies or business units...</i>), and further</p>				

subdivided, when applicable into several PAIs according to the VM0018 definition of Project Unit (i.e. *a project activity instance wherein the equipment, processes, and facilities are being serviced and impacted by the project*).

In addition, for PAIs associated to the sectoral scope 13, PP has applied the definition of ‘origins’ in the VM0018 (i.e. *Starting points for waste being shipped by the project. This is the location where the waste would be loaded onto a truck or train for ultimate delivery to destinations.*) which is generated outside the building’s perimeter (used as a client facility), while adhering to the eligibility criteria outlined in VM0018.

As for, CF IDs 0207, 0408, 0708, 0807 and 0901, ERs have been capped to respect the capacity limit of 5,000 tCO₂e/PAI/year when it was exceeded.

Therefore, the threshold from the applied methodology is respected for each PAI.

Documentation provided by project participant

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DOE assessment

Date: 05/07/2024

PP has stated that:

- CF IDs 0206, 0211, 1201, 1204, 1504, 1505, 1506, 1507, 1508, 1509, 1510, 1601, 1602, 1603 and 1604 do not have individual PAIs generating ERs higher than 5,000 tCO₂ for the year 2022 for either scope 3 or 13.

However, the observations on the associated PAIs of these CFs have been listed in the below table.

CF ID	Scope	Emission reduction measure implemented	Number of Associated PAIs	Net GHG emission reductions (tCO ₂ e)
0211	13	Bark Residues reuse and avoided from landfill	85	84,261
1201	13	Diversion of wood residues and shavings from landfill	4	10,923
1504	3	Saving energy on recycling activities HDPE	5	5,687
1505	3	Facility 1 – 5 wood dryers	5	12,026
1506	13	Mixed Cardboard paper	12	11,965
1508	13	A. Urban biomass waste recovered and avoided from landfill	A. 25	A. 8,714
			B. 25	

		B. Paper/cardboard recycled and avoided from landfill		B. 6,753
1510	13	Reuse of biomass instead of landfill	5	10,231
1601	A. 3 B. 13	A. Switch fuel from propane to biomass B. Recycling biomass out of landfill	A. 76 B. 12	A. 16,300 B. 45,647
1602	3	Saving energy on recycling activities	34	65,482
1604	13	A. Organic waste composted and avoided from landfill B. Avoidance of the use of fertilizers through biomethanization	A. 1534 B. 14	A. 26,509 B. 9,010

The number of PAIs associated with these above-mentioned CFs are either punched values or not traceable.

PP shall provide evidence for:

- a. the number of PAIs considered under each CF for this project activity, and
- b. The ERs generated by each individual PAI

This comment is **OPEN**.

- Individual PAIs under CF IDs 0207, 0408, 0708, 0807 and 0901, which are generating ERs higher than 5,000 tCO₂/year have been capped to make sure that the capacity limit does not exceed.

This was confirmed from the ER sheets (Confidential and Anonymized) that some of the individual PAIs under these “measures”/plants are capped at 5,000 tCO₂/year in order to respect the capacity limit set by the applied methodology i.e. VM0018.

All the comments are not addressed. CAR#02 is **OPEN**.

Project participant response	Date : 03/09/2024
See Excel worksheet named “ID929-Supportive Answers for Findings R2”, sheet CAR 02 provided in attachment, which provides the number of PAIs considered under each CF listed above, as well as the ERs generated by each individual PAI when possible.	
Documentation provided by project participant	
<ul style="list-style-type: none"> • ID929-Supportive Answers for Findings R2 	
DOE assessment	Date : 26/09/2024

PP has provided the explanation of number of PAIs under the concerned client facilities and with the individual ERs of each PAI.

Further, PP shall provide:

1. PP shall provide the supportive evidence for CF-1505.
2. PP has stated *“It is not possible to provide ERs per PAI in this case”* in the provided supportive document.

However, under section 3.3 of the MR v1.2 and in the PDD, *“For each new PAI, the eligibility criteria are addressed as follow:”* and the criteria 5 states *“Be auditable and verifiable”*.

Therefore, PP shall clarify how these individual PAI (for which it is not possible to provide the ERs individually) meets the eligibility criteria no. 5.

CAR#02 is OPEN.

Project participant response

Date : 24/10/2024

1. PP has provided the supportive for CF-1505 in the excel sheet *“CAR02-CAR11-ID929-Supportive Answers for Findings R3”*
2. While it is not possible to provide ERs individually for each PAI, sufficient evidence has been provided by the client facility for all five dryers collectively in MP3. Therefore, the inability to separate ERs by individual PAI (i.e. per wood dryer) does not hinder the auditability or verifiability of the PAI and its emission reductions. The client facility has provided the data as well as supporting documents such as annual bills or invoices on which all 5 dryers’ energy consumption is recorded, which makes data verification possible. The CF has also provided a layout, as well as pictures of the 5 dryers. Therefore, this approach does align with the criteria 5 for eligibility.

Documentation provided by project participant

- CAR02-CAR11-ID929-Supportive Answers for Findings R3

DOE assessment

Date: 11/11/2024

1. PP has provided the requested supportive for CF-1505 in the excel sheet *“CAR02-CAR11-ID929-Supportive Answers for Findings R3”*.
2. PP has provided aggregated data with supportive to justify the values used in the ER calculation.

Thus, the finding is closed.

CAR ID	03	Section no.	Other	Date : 18/04/2024
Description of CAR				
Observation				

It was observed that new PAIs of below stated generic PAI categories were added under current MP:

- PAI I: Biomass project(Thermal conversion process using heat as the dominant mechanism to convert biomass into energy.)
- PAI VIII (Switching fossil fuels to a cleaner form of energy that emits less GHG emissions.)

For eg: U29, AD18, AD22, worksheet titled ‘ER 2022 scope 3 & 13’.

Concern/Action:

PP must ensure that all new instances added during the current verification period are eligible under the current version of the VCS Standard v4.7. table 1.

Requirement:

VCS Standard v4.7, sections 3.6.15, 3.6.17, and Table 1. VCS Standard Appendix 3: “Grouped projects registered under the VCS Program shall be prohibited from adding new project activity instances of the newly excluded project types on or after 1 January 2020; verification reports dated on or after 1 January 2020 shall not be accepted where they include the validation of such new project activity instances.”

Project participant response	Date : 30/05/2024
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The description of each new PAI is available in Annex B, worksheet “New PAIs”, column “G”. It can be verified that no PAI’s are referred to as excluded in section 2.1.3 of the VCS Standard v.4.4. table 1.

Section 2.1.3 of the VCS Standard v.4.4. excludes the following project activities:

VCS Standard excluded project activity	ID929 justification for respecting exclusions
Grid-connected electricity generation activities using hydroelectric power plants	Any type of grid-connected electricity generation is not within the scope of the PAIs included in the ID929 group project. In addition, power plant facilities are completely excluded from the scope of this group project.
Grid-connected electricity generation activities using wind, geothermal, or solar photovoltaic (PV) power plants.	Any type of grid-connected electricity generation project is not within the scope of the group project. In addition, power plant facilities are completely excluded from the scope of this group project.

Activities recovering waste heat for combined cycle electricity generation, or to heat/cool via cogeneration or trigeneration.	Any type of electricity generation project activity is not within the scope of the ID929 group project and is therefore excluded.
Activities generating electricity and/or thermal energy for industrial use from the combustion of non-renewable biomass, agro-residue biomass, or forest residue biomass.	The biomass projects included in the group project do not generate electricity. They do, however, involve heat generation from the combustion of agro/forest biomass residues from waste streams that are otherwise sent to landfills, which falls outside the exclusions from the VCS Program.
Activities generating electricity and/or thermal energy using fossil fuels, and activities that involve switching from a higher to a lower carbon content fossil fuel.	Energy conversion projects are only included in the group project when they involve switching from a fossil fuel to a non-fossil fuel energy, and therefore do not fall within the VCS Program scope exclusions.
Activities replacing electric lighting with more energy-efficient electric lighting, such as the replacement of incandescent electrical bulbs with compact fluorescent lights (CFLs) or light emitting diodes (LEDs).	This type of project activity is completely excluded from the scope of this group project since it is considered as a common practice in the designated territory.
Activities installing and/or replacing electricity transmission lines and/or energy-efficient transformers.	There is no such project type included in this group project.
Activities that reduce hydrofluorocarbon-23 (HFC-23) emissions	Activities targeting HFC-23 are outside the scope of the ID929 group project and are therefore excluded.

Specifically, concerning new PAIs included in this MP identified as either PAI I or PAI VIII:

CF ID #	PAI Description	Why PAI is eligible under according to the current version of the VCS Standard v4.4. table 1.

CF-1509	Conversion of a propane boiler to a biomass boiler for wood dryers	<p>The PAI described involves the use of post-production forest biomass residues that would otherwise be sent to landfills. These residues are waste materials repurposed as fuel for the on-site biomass boiler which powers the wood dryers of the client facility.</p> <p>The VCS program exclusion explicitly states that it does not apply to agro/forest biomass residues in waste streams that are sent to landfills. In this case, the project precisely targets such residues from post-production activities, preventing them from being discarded in landfills, therefore it does not fall within the exclusions of the VCS program.</p>
CF-0111	Conversion of the heating system from oil no.2 to electricity.	<p>The PAI described involving the replacement of a fuel oil no. 2 boiler to an electricity boiler for heating the CF's building does not fall under the VCS program exclusions.</p> <p>The PAI does not involve the generation of electricity, but rather consumes electricity for thermal energy, sourced from hydroelectricity, a renewable energy source.</p> <p>The VCS program exclusion specifies activities generating electricity or thermal energy using fossil fuels or involving fuel switching, neither of which applies here.</p>
CF-0118	Conversion of the oil no. 2 heating system of 8 municipal buildings to biomass	<p>The PAI described involves the use of residual forest biomass residues that would otherwise be sent to landfills. These residues are waste materials repurposed to fuel the heat network connected to 8 municipal buildings of the client facility.</p> <p>The VCS program exclusion explicitly states that it does not apply to agro/forest biomass residues in waste streams that are sent to landfills. In this case, the project precisely targets such residual biomass,</p>

		preventing them from being discarded in landfills, therefore it does not fall within the exclusions of the VCS program.
CF-1101	Conversion from fuel oil no.6 to solar energy	The PAI described involving the replacement of a fuel oil no. 6 boiler to solar energy for heating the CF's building does not fall under the VCS program exclusions.
	Additional solar energy generated to replace fuel oil no.6.	The CF installed 28 solar panels on the roof of its building, generating around 10,000 kWh/year. The VCS program exclusion specifies activities generating electricity or thermal energy using fossil fuels or involving fuel switching, neither of which applies here.
	Energy conversion of BBQ from fuel oil no.6 to biomass	The PAI described involving the replacement of a fuel oil no. 6 equipment to biomass does not fall under the VCS program exclusions. The biomass used originates from post-production forest biomass residues that would otherwise be sent to landfills. These residues are waste materials repurposed as fuel for the equipment of the client facility. The VCS program exclusion explicitly states that it does not apply to agro/forest biomass residues in waste streams that are sent to landfills. In this case, the project precisely targets such residual biomass, preventing them from being discarded in landfills, therefore it does not fall within the exclusions of the VCS program.
CF-0106	Conversion of 4 fuel oil no.2 boilers for electric furnaces	The PAI described involving the replacement of four fuel oil no. 2 boiler to an electric furnace for heating the CF's building does not fall under the VCS program exclusions. The PAI does not involve the generation of electricity, but rather consumes electricity for thermal energy, sourced from hydroelectricity, a renewable energy source.

		The VCS program exclusion specifies activities generating electricity or thermal energy using fossil fuels or involving fuel switching, neither of which applies here.
CF-0113	Energy conversion from fossil fuel to biomass of evaporators for maple syrup production	The PAI described involving the replacement of fossil fuel equipment (maple syrup evaporators) to biomass evaporators does not fall under the VCS program exclusions. The biomass used originates from post-production forest biomass residues that would otherwise be sent to landfills. These residues are waste materials repurposed as fuel for the equipment of the client facility.
	Energy conversion from fossil fuels to electric evaporators for maple syrup production	<p>The PAI described involving the replacement of fossil fuel equipment's (maple syrup evaporators) to electric evaporators does not fall under the VCS program exclusions. The PAI does not involve the generation of electricity, but rather consumes electricity for thermal energy, sourced from hydroelectricity, a renewable energy source.</p> <p>The VCS program exclusion specifies activities generating electricity or thermal energy using fossil fuels or involving fuel switching, neither of which applies here.</p>
<p>Evidence documentation is provided to the VVB to verify and validate that all new instances added during the current verification period are eligible under the current version of the VCS Standard v4.4. table 1.</p>		
Documentation provided by project participant		
<ul style="list-style-type: none"> Evidence documentation on all new PAIs 		
DOE assessment		Date: 05/07/2024
<p>PP has stated that no PAI are referred to as excluded in section 2.1.3 of the VCS Standard v.4.4.</p>		

It was confirmed from the ER sheets (Confidential and Anonymized), version 2.0, that the new PAIs that have been added during the concerned monitoring period (MP) i.e. year 2022 are not to be referred as excluded as per VCS Standard v4.4. The column “PAI description” of the worksheet “New PAIs” of the ER sheets v2.0 describes about the type of emission reduction processes of new PAIs for every client facility.

It was further verified from the individual client facility worksheet (“CF-0106 | 2022”, “CF-0111 | 2022”, “CF-0113 | 2022”, “CF-0118 | 2022”, “CF-1101 | 2022”, “CF-1509 | 2022”) in the ER sheets, which describes the scope of emission reduction processes for each measures / plant.

PP has provided the following evidence of new PAIs:

- Evidence for start date e.g. Invoice for installation, etc.
- Evidence for baseline consumption e.g. fuel delivery records, etc.
- Evidence for project consumption

No new PAIs of this concerned MP are referred to as excluded as per the section 2.1.3 of VCS Standard v4.7. CAR#03 is **CLOSED**.

CAR ID	04	Section no.	ER sheet	Date	: 18/04/2024
Description of CAR					
<u>Observation:</u>					
<p>Inconsistency within the ER sheet (Project929-Annex B-7thcohort-Anonymized-(2022)-2024-v1.0) was observed between number of PAI stated in worksheet ‘ER 2022 scope 3 and 13’ and CF specific sheets as listed below:</p> <ol style="list-style-type: none"> 1. Cell U13, worksheet ‘ER 2022 scope 3 and 13’ mentions 1 PAI of generic PAI I type, However, Worksheet CF-0101 2022, cell C 34 mentions only one PAI, which is under PAI VII not PAI I. 2. Cell AD20, worksheet ‘ER 2022 scope 3 and 13’ mentions 3 PAIs of generic PAI VIII type, However, For scope 3, worksheet ‘CF-0108 2022’ has only 2 PAI for generic PAI VIII , one PAI V-X, PAI X. (please see cell C43-F43) 3. Cell W41, worksheet ‘ER 2022 scope 3 and 13’ mentions 48 PAIs of generic PAI II type, however, Worksheet CF -0207 2022 has 52 PAIs, out of which 16 claims ERs, rest all are 0. It is not clear how 48 was considered 4. Cell U43, worksheet ‘ER 2022 scope 3 and 13’ mentions 1 PAI of generic PAI I type, However, CF-0211 2022, cell C29, erroneously consider the measure 'Conversion of oil no.6 boiler to biomass' as generic PAI VIII. 5. Cell X113, worksheet ‘ER 2022 scope 3 and 13’ mentions 2 PAI of generic PAI II type, However, PAI 70, 71, 72 under cell EW9, EX9, EY9 are non-composting. It is not clear how scope 3 has been considered 					

Concern/Action:

PP is requested to provide the reasons for the above stated discrepancies and make the necessary revisions.

Requirement:

Point 2 of para 4.1.2 of the VCS Standard v4.5 states that “The validation/verification body shall gather evidence to verify a statement of historical data and information of a project to a reasonable level of assurance and ensure that the project meets the relevant materiality requirements.”

Project participant response

Date : 30/05/2024

1. The correct generic PAI is I. Cell C34 in Worksheet CF-0101 | 2022 has been revised.
2. 3 PAI for generic PAI VIII, 1 PAI for generic PAI X is correct and has been revised.
3. In cell W41, 48 PAIs is correct. This was validated during MP3. PP assigned 4 PAI per waste stream (4 treatment unit x 12 waste stream = 48). Waste stream of STS was wrongly added twice to worksheet CF-0207. This was revised to be consistent with 48 PAIs.
4. Cell C29 on worksheet CF-0211 | 2022 has been corrected to PAI I.
5. PAI 70 has been considered as a reuse/landfill avoidance management scenario (70 PAI under column V - reuse) PAI 71 and 72 are considered as a recycling vs. Landfill avoidance management scenario. (2 PAI under column X - Recycling)

Documentation provided by project participant

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DOE assessment

Date: 05/07/2024

1. PP has corrected the generic PAI associated with the CF-0101 in both the ER sheets; Confidential version (ID929-Annex B-MP7-Confidential-(2022)-2024-v2.0.xlsx) and Anonymized version (ID929-Annex B-MP7-Anonymized-(2022)-2024-v2.0.xlsx).

PP has changed the cell C34 of worksheet “CF-0101 | 2022” to “PAI I” from “PAI VII”, which is now consistent with the cell U13 of worksheet “ER 2022 scope 3 and 13”. The comment is **CLOSED**.
2. PP has corrected the generic PAI associated with the CF-0108 in both the ER sheets; ID929-Annex B-MP7-Confidential-(2022)-2024-v2.0.xlsx and ID929-Annex B-MP7-Anonymized-(2022)-2024-v2.0.xlsx.
 - PP has changed the cell E34 of worksheet “CF-0108 | 2022” to “PAI VIII” from “PAI X”
 - PP has changed the cell E34 of worksheet “CF-0108 | 2022” to “PAI VIII” from “PAI X”

These changes are consistent with the cell AD13 of worksheet “ER 2022 scope 3 and 13”.

It is further being observed that there is total 7 PAIs (4 under scope 3 and 3 under scope 13) listed under client facility CF-0108 in the worksheet “CF-0108 | 2022” of both ER sheets (Anonymized and Confidential). However, cell AG20 of worksheet “ER 2022 scope 3 and 13” shows a total of 6 PAIs under CF-0108. The comment remains **OPEN**.

3. PP has removed the “waste stream of STS” from the confidential version of the ER sheet. The number of PAIs mentioned under the client facility CF-1603 in the worksheet “CF-0207 | 2022” is 48, which has been found consistent with the worksheet “ER 2022 scope 3 & 13”. However, the following inconsistencies were observed for this client facility (CF-1603):
 - a) “Waste stream of STS” still needs to be removed from the anonymized version of the ER sheet.
 - b) The amount of waste stream from “Grease Trap” has been considered 0, refer to cell E17 of worksheet “CF-0207 | 2022” of the ER sheet “ID929-Annex B-MP7-Confidential-(2022)-2024-v2.0.xlsx”. However, cell H12 of worksheet “CF-0207 | GDS” of the confidential version of ER sheet depicts that 337.15 Mt of waste stream has been composted under this measure.
 - c) The volume of waste stream considered in the baseline emissions under table 2 of MR v1.2 (page no. 37) for the client facility, CF-0207, is 7212.16 Mt for combined 36 PAIs. However, as per the worksheet “CF-0207 | 2022” of the ER sheet “ID929-Annex B-MP7-Confidential-(2022)-2024-v2.0.xlsx”, the total volume of waste stream is adding up to 7549.31 Mt (337.15 + 2522.43 + 4663.94 + 25.79).

PP shall clarify the above inconsistencies. The comment is still **OPEN**.

4. PP has corrected the generic PAI associated with the CF-0211 in both the ER sheets; Confidential version (ID929-Annex B-MP7-Confidential-(2022)-2024-v2.0.xlsx) and Anonymized version (ID929-Annex B-MP7-Anonymized-(2022)-2024-v2.0.xlsx).

PP has changed the cell C29 of worksheet “CF-0211 | 2022” to “PAI I” from “PAI VIII”, which is now consistent with the cell U43 of worksheet “ER 2022 scope 3 and 13”. The comment is **CLOSED**.

5. PP has provided the clarification:
 - PAI no. 70 of CF-1603 :- This PAI avoids methane emissions by re-utilizing the wooden pallets and thus falls under the sub-section “Reduction / Reutilisation” of generic PAI II.
 - PAI no.s: 71 and 72 of CF-1603 :- These PAIs avoid methane emissions by recycling plastic and paper/ cardboard respectively. Thus, falls under the sub-section of “Recycling” of generic PAI II.

These PAIs (PAI no.: 70, 71 and 72) of CF-1603 are recycling or re-using non-composting materials (Wood, Plastic, Paper and Cardboard) to avoid methane emissions. The comment is **CLOSED**.

Since, all the comments are not addressed. CAR#04 is **OPEN**.

Project participant response	Date : 03/09/2024
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- 2. The correct number of PAI for CF-0108 is 6 (4 under scope 3 and 2 under scope 13). PP has made corrections in cell T44 of worksheet “CF-0108 | 2022” in both anonymized and confidential versions.
- 3. For CF-0207:
 - a) “Waste stream of STS” has been removed from the anonymized version of the ER sheet.
 - b) 337.15 Mt of grease trap waste stream has been added to calculations in both in both anonymized and confidential versions of “ID929-Annex B-MP7 ...”
 - c) Table 2 of the MR has been reviewed to consider the changes in 3.b).

Documentation provided by project participant

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DOE assessment	Date : 26/09/2024
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- 2. PP has corrected both the ER sheets. Thus, the comment is **CLOSED**.
- 3.
 - a) PP has corrected the anonymized version (v2.0) of the ER sheet
 - b) PP has corrected the anonymized version (v2.0) and confidential version (v2.1) of the ER sheet
 - c) PP has made correction in the MR v1.2.

The comments are **CLOSED**.

CAR#04 is **CLOSED**.

CAR ID	05	Section no.	Appendix 4 of the MR	Date : 18/04/2024
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Description of CAR

Observation:

Under the section 5-1 “The Emission Factor (EF) used in this Monitoring Report” of Appendix 4 of the MR v1.0, the following points were observed

- 1. For the parameters of sectoral Scope 3, the source of all the values is mentioned as ‘<https://transitionenergetique.gouv.qc.ca/fileadmin/medias/pdf/FacteursEmission.pdf>’:
 - a) “Biomass and bark residue” has been found inconsistent with the source listed in MR v1.0

- b) EF of electricity have been found inconsistent with tables listed in the section 5-2 of the MR v1.0.
- 2. For the parameters of sectoral Scope 13, the source of all the values is mentioned as '<https://www.epa.gov/warm/versions-waste-reduction-model-warm#15>':
 - a) The values of EFs cannot be verified from the source mentioned in the MR v1.0
 - b) The source of the following parameters has been changed as per the PDD of 2nd CP:
 - i. Food/organics wastes
 - ii. Corrugated container
 - iii. Mixed paper
 - iv. Asphalt shingles
 - v. Medium density fiberboard
 - vi. Dimensional Lumber

Concern/Action:

PP is requested to provide the reasons for the above stated discrepancies and make the necessary revisions.

Requirement:

Point 2 of para 4.1.2 of the VCS Standard v4.5 states that “The validation/verification body shall gather evidence to verify a statement of historical data and information of a project to a reasonable level of

assurance and ensure that the project meets the relevant materiality requirements.”

Project participant response	Date : 30/05/2024
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- 1. For the parameters of sectoral scope 3:
 - a) In the listed source/web reference: see under energy types called: «Déchets ligneux (résidus de bois) base sèche» and «Écorces» under column named «CO₂e Neutralité». CO₂e neutrality emission factor is used for biomass and bark residues.
 - b) PP has identified as more appropriate to use EF from the MERN for electricity since these EF's were developed by the Quebec government (Ministry of Environment and Natural Resources) and represent local circumstances more accurately.
- 2. For the parameters of sectoral scope 13:
 - a) The source leads to the link to download the WARM tool version 15 since it is an Excel-based tool. The Excel file has been provided to the VVB.
 - b) PP has identified as more appropriate to use EFs from the US EPA WARM for waste types since these EF's were more precise per waste type and are developed by the United States Environmental Protection Agency which represent local circumstances more accurately.

Documentation provided by project participant

- EPA WARM tool v.15 (Excel)

DOE assessment

Date: 05/07/2024

1. For the parameters of sectoral scope 3:

- a) The emission factor (EF) considered of the parameter “Biomass and bark residue” is sourced from “Quebec’s Emission and Conversion Factors” provided by the “Climate and Energy Transition” department of “Ministry of the Environment”.

The value of EF for this parameter is 0.000036 tCO₂/Mt which is taken from the value of the Energy form “Woody waste (wood residue)” from the provided source. The comment is **CLOSED**.

- b) The emission factor of electricity is sourced from “The State of Energy in Quebec, 2019” Report published by the “Ministry of Energy and Natural Resources (Quebec)” and has been found consistent with the provided source. The value stated in the provided source is 2.040 gCO₂/kWh, which is equivalent to 0.000002 tCO₂/kWh, as stated in table 10 of MR v1.2 under Appendix 4. The comment is **CLOSED**.

2. For the parameters of sectoral scope 13:

- a) The link mentioned as the source for the values of EF of scope 13 parameters directs to the same document provided by the PP i.e. warm_v15.2. However, the values considered as the EF values of the scope 13 parameters are inconsistent with the provided source. The EF values extracted from the document “warm_v15.2.xlsx” for the scope 13 parameters are shown in the below figure.

Material	GHG Emissions per Ton of Material Produced (MTCO ₂ E)	GHG Emissions per Ton of Material Source Reduced (MTCO ₂ E)	GHG Emissions per Ton of Material Recycled (MTCO ₂ E)	GHG Emissions per Ton of Material Landfilled (MTCO ₂ E)	GHG Emissions per Ton of Material Composted (MTCO ₂ E)	GHG Emissions per Ton of Material Composted (MTCO ₂ E)	GHG Emission per Ton of Material Anaerobically Digested (MTCO ₂ E)	Column I - Column J
Cornugated Containers	5.58	-5.58	-3.14	0.18	-0.49	NA	NA	0.670660151
Mixed Paper (primarily residential)	6.00	-6.00	-3.55	0.02	-0.49	NA	NA	0.503795034
Food Waste	3.66	-3.66	NA	0.4974976	-0.1342616	-0.12	-0.04	0.631759177
Grains	0.62121804	-0.62	NA	0.50	-0.13	-0.12	-0.04	0.631759177
Asphalt Shingles	0.19	-0.19	-0.09	0.02	-0.35	NA	NA	0.374871109
Dimensional Lumber	2.13	-2.13	-2.66	-0.92	-0.58	NA	NA	-0.338947687
Medium-density Fiberboard	2.41	-2.41	NA	-0.85	-0.58	NA	NA	-0.269426500

PP shall clarify this inconsistency between the provided document and the values mentioned in the MR v1.2. The comment is **OPEN**.

<p>b) The emission factor considered for the scope 13 parameters are sourced from the document (i.e. WARM v15.2) published by the “Environmental Protection Agency” (EPA) of USA. The source of these values has been found acceptable. The comment is CLOSED.</p>	
<p>Since, all the comment are not addressed. CAR#05 is OPEN.</p>	
Project participant response	Date : 03/09/2024
<p>2.</p> <p>a) PP has provided an Excel sheet named “CAR05ID929-MR7-WARM v15-EF-Cross-Referencing” to enable cross-reference of emission factors from the WARM. Emission factors in the WARM Excel tool are presented in short ton/MTCO_{2e} and were therefore converted by PP to metric ton/MTCO_{2e}. The conversion is demonstrated in the Excel sheet.</p>	
Documentation provided by project participant	
<ul style="list-style-type: none"> CAR05-ID929-MR7-WARM v15-EF-Cross-Referencing 	
DOE assessment	Date : 26/09/2024
<p>2.</p> <p>a) PP has provided an Excel sheet named “CAR05ID929-MR7-WARM v15-EF-Cross-Referencing” to confirm the values emission factors sourced from USEPA, WARM v15. The values have been found to be consistent with the provided source. Thus, comment is CLOSED.</p> <p>CAR#05 is CLOSED.</p>	

CAR ID	06	Section no.	ER sheet	Date : 18/04/2024
Description of CAR				
<p><u>Observation:</u></p> <p>In the ER sheet titled “Project929-Annex B-7thcohort-Anonymized-(2022)-2024-v1.0”, the following points were observed for the client facility 1603:</p> <ol style="list-style-type: none"> 1) Same emission factor (0.683240 tCO_{2e}/metric tons) has been used for both scopes i.e. scope 3 and scope 13. 2) Same amount of baseline material and emission reductions are being saved for the same 69 PAIs under both scope 3 and scope 13 both. <p><u>Concern/Action:</u></p> <ol style="list-style-type: none"> 1) PP shall clarify why the same factor is used for both the scopes 3 &13, ideally it is different. 				

2) PP is requested to confirm how same amount of emission reduction are being claimed under both sectoral scopes (3 & 13) for each PAI.

Requirements:

1. VCS standard Version 4.7, para 3.26.3 states that for verification, the project proponent shall make available to the validation/verification body the project description, validation report, monitoring report applicable to the monitoring period and any requested supporting information and data needed to support statements and data in the monitoring report.
2. VCS standard version 4.7, section 2.2(principles) states that the information shall be accurate, consistent, and conservative.

Project participant response

Date : 30/05/2024

1. The emission factor used for the scopes 3 & 13 are not the same (see explanation below).
2. The emission factors for scope 13 comes from the material type 'Food Waste' and considers the composting scenario subtracted to the landfill scenario (0.5510 - (13.2240) = 0.683240), whereas the emission factor for sectoral scope 3 comes from the material type 'Grains' for the material produced scenario (0.683240), see table below extracted from the WARM v.15.

WARM E.F. v.15 (2020)								
Material	GHG Emissions per Ton of Material Produced (MTCO ₂ e)	GHG Emissions per Ton of Material Source Reduced (MTCO ₂ e)	GHG Emissions per Ton of Material Recycled (MTCO ₂ e)	GHG Emissions per Ton of Material Landfilled (MTCO ₂ e)	GHG Emissions per Ton of Material Combusted (MTCO ₂ e)	GHG Emissions per Ton of Material Composted (MTCO ₂ e)	GHG Emission per Ton of Material Anaerobically Digested (MTCO ₂ e)	Landfill - Composted =
Food Waste	4.03	(4.03)	NA	0.5510000	(0.14)	(0.1322400)	(0.04)	0.683240
Grains	0.6832400	(0.68)	NA	0.55	(0.14)	(0.13)	(0.04)	
Emission factors from WARM are in MTCO ₂ e per short tons and have been converted to MTCO ₂ e per metric tons by dividing by the conversion factor:								0.90744

For example:

- **The emission factor for the landfill scenario of food waste** includes the emissions for transportation to landfill, the methane emissions from landfilling, the landfill carbon storage, etc.
- **The emission factor for the composting of food waste** includes the emissions for transportation to the composting site, the processing of compost, carbon storage and fugitive emissions during decomposition, etc.
- **The emission factor for the production of grains** includes upstream impacts of the production of 3 types of grains (wheat flour, rice and corn) such as crop production and farming processes, grain drying, milling, etc.

Further information on what is included in the emission factors from the WARM can be found in the U.S. EPA *Documentation for Greenhouse Gas Emission and Energy Factors Used in the Waste Reduction Model (WARM): Organic Materials Chapters*:

https://www.epa.gov/system/files/documents/2023-12/warm_organic_materials_v16_dec.pdf

PP reviewed the documentation to ensure the emission factors used for the scope 3 and scope 13 are not the same.

In addition, calculation for scope 3 project was reviewed (see CAR ID 08). Therefore, emission reductions being claimed are not the same amount.

Documentation provided by project participant

- U.S. EPA *Documentation for Greenhouse Gas Emission and Energy Factors Used in the Waste Reduction Model (WARM): Organic Materials Chapters:*
https://www.epa.gov/system/files/documents/2023-12/warm_organic_materials_v16_dec.pdf

DOE assessment

Date: 05/07/2024

The values of emission factor (EF) for “Grain Material” under sectoral scope 3 and “Green Residue” i.e. food waste under sectoral scope 13 are same i.e. 0.683240 tCO₂/Mt, but these parameters are not same.

The provided source (USEPA, WARMv15, 2020) provides the emission factor for various organic wastes. This source is being used to extract the values of emission factors of “Grain Material” and “Food Waste”.

It was observed that the values of these emission factors are inconsistent with the listed values in MR v1.2 under Appendix 4 in table 10 and 11. The calculated value of EF for “Green Residue” and EF value for “Grain Material” from the source provided by the PP i.e. WARM_v15.2.xlsx (https://www.epa.gov/system/files/documents/2023-12/warm_v15.2.xls) is given in the below picture.

The screenshot shows an Excel spreadsheet titled "Waste Reduction Model (WARM) -- Results". It contains summary data and a detailed table of per-ton estimates for various materials.

Material	GHG Emissions per Ton of Material Produced (MTCO ₂ E)	GHG Emissions per Ton of Material Source Reduced (MTCO ₂ E)	GHG Emissions per Ton of Material Recycled (MTCO ₂ E)	GHG Emissions per Ton of Material Landfilled (MTCO ₂ E)	GHG Emissions per Ton of Material Combusted (MTCO ₂ E)	GHG Emissions per Ton of Material Composted (MTCO ₂ E)	GHG Emission per Ton of Material Anaerobically Digested (MTCO ₂ E)
Food Waste	3.66	-3.66	NA	0.4974976	-0.1342616	-0.12	-0.04
Grains	0.62121804	-0.62	NA	0.50	-0.13	-0.12	-0.04

Additional summary data from the spreadsheet:

- Total GHG Emissions from Baseline MSW Generation and Management (MTCO₂E): -
- Total GHG Emissions from Alternative MSW Generation and Management (MTCO₂E): -
- Incremental GHG Emissions (MTCO₂E): -

Note: MTCO₂E = metric tons of carbon dioxide equivalent

<p>As the EF values for “Grain Material” under sectoral scope 3 and “Green Residue” i.e. food waste under sectoral scope 13 are 0.631759 and 0.621218 tCO₂/MT, the PP is requested to further clarify this inconsistency between the EF values listed in the MR v1.2 and the provided source (USEPA, WARM v15, 2020)</p> <p>Since, the inconsistency can still be found in the values. Hence, CAR#06 remains OPEN.</p>	
Project participant response	Date : 03/09/2024
<p>PP has provided an Excel sheet named “CAR05-ID929-MR7-WARM v15-EF-Cross-Referencing” to enable cross-reference of emission factors from the WARM. Emission factors in the WARM Excel tool are presented in short ton/MTCO₂e and were therefore converted by PP to metric ton/MTCO₂e. The conversion is demonstrated in the Excel sheet.</p>	
Documentation provided by project participant	
<ul style="list-style-type: none"> CAR05-ID929-MR7-WARM v15-EF-Cross-Referencing 	
DOE assessment	Date : 26/09/2024
<p>PP has provided an Excel sheet named “CAR05ID929-MR7-WARM v15-EF-Cross-Referencing” to confirm the values of emission factors sourced from USEPA, WARM v15. The calculated values mentioned in the MR v1.2 and used in the ER sheets (Anonymized and Confidential) have been found to be consistent with the provided source.</p> <p>CAR#06 is CLOSED.</p>	

CAR ID	07	Section no.	Date : 18/04/2024
Description of CAR			
<p><u>Observation:</u></p> <p>For the client facility 1603, some PAIs were included from Ontario province for example cell D-86 & D-87 in the worksheet ‘CF-1603-GDS’ in the ER summary sheet titles ‘Project929-Annex B-7thcohort-Anonymized-(2022)-2024-v1.0’ However, the design of the project and PAIs in the registered PDD v1.2, section 1.12, page no. 10 set the boundary of the project as Quebec only.</p>			
<p><u>Concern/Action:</u></p> <p>Please clarify how the PAIs included from other province are inline to the referred PDD design.</p>			
<p><u>Requirement:</u></p>			

<p>According to para 3.6.10 of the VCS Standard v4.5, it states “<i>Grouped projects shall specify one or more clearly defined geographic areas within which project activity instances may be developed. Such geographic areas shall be specified using geodetic polygons</i>”.</p>	
<p>Project participant response</p>	<p>Date : 30/05/2024</p>
<p>For the Client Facility 1603, while some food waste being recovered originates from Ontario, the activity leading to emission reductions – i.e. valorizing food waste – takes place at the Client Facility’s site which is located in Quebec, aligning with the PDD design.</p>	
<p>Documentation provided by project participant</p>	
<p>-</p>	
<p>DOE assessment</p>	<p>Date: 14/06/2024</p>
<p>PP has stated the definition of PAI as “<i>Each PAIs are identified as being one point of production of organic waste from a specific building</i>” in the response of point 1 of CL#02 above.</p> <p>Para 3.6.22 of VCS Standard v4.7 states “<i>A grouped project shall be described in a single project description, which shall contain the following 1) A delineation of the geographic area(s) within which all project activity instances shall occur.</i>”</p> <p>As per the definition of PAIs stated by the PP for CF-1603, the origin of production of organic waste will be considered as PAI and as per the registered PD v1.2, project boundary is Quebec under section 1.12.</p> <p>In the worksheet “CF-1603 GDS” of the ER sheet “ID929-Annex B-MP7-Confidential-(2022)-2024-v2.0.xlsx”, there are 4 sources of organic waste which are outside of the project boundary i.e. Quebec:</p> <ul style="list-style-type: none"> • Row 89 and 90 of PAI no. 35 (Ontario) • Row 138 of PAI no. 56 (Ontario) • Row 67 of Pai no. 26 (Ottawa) <p>PP shall further clarify:</p> <ol style="list-style-type: none"> 1. For waste diversion activities, PP shall confirm that the definition of PAIs is the point of production of organic waste. 2. If yes, then why the sources of waste which are outside of the project boundary (Quebec) should be considered for this project. <p>Since, the clarification provided by the PP is not sufficient in terms of defining the PAIs. Hence, CAR#07 remains OPEN.</p>	
<p>Project participant response</p>	<p>Date : 03/09/2024</p>
<p>1. PP confirms that, for CF-1603, the definition of a PAI is the point of production or origin of the organic waste.</p>	

For the client facility named 1603, it was observed during the on-site visit by interviewing the plant personal, that natural gas is being used for drying the food waste coming to the facility for treatment.

Concern/Action:

However, it's not clear how the project emissions on account of fossil fuel (gas) use in the project activity has been accounted in the ER calculation. Hence, PP is requested to confirm whether the emission factors that are being used for the client facility 1603, accounts for the usage of natural gas.

Requirements:

1. VCS standard Version 4.7, para 3.26.3 states that for verification, the project proponent shall make available to the validation/verification body the project description, validation report, monitoring report applicable to the monitoring period and any requested supporting information and data needed to support statements and data in the monitoring report.

2. VCS standard version 4.7, section 2.2(principles) states that the information shall be accurate, consistent, and conservative.

Project participant response

Date : 30/05/2024

PP has added the consumption of natural gas that is used in the project activity to the ER calculation for project emissions to account for the usage of natural gas.

Documentation provided by project participant

DOE assessment

Date: 14/06/2024

PP has added the consumption of natural gas that is being utilized in the project facility and accounted the emissions generated by the usage of natural gas as project emissions.

PP has accounted a total of 756,121 metric tons usage of natural gas in the client facility 1603, which has been found consistent with the ER sheets (Anonymized and Confidential both) and MR v1.2.

Since, the comment addressed by the PP has been found acceptable. Hence, **CAR#08** is **CLOSED**.

CAR ID	09	Section no.	SV observation	Date : 30/04/2024
Description of CAR				
<p><u>Observation:</u> For the client facility 1604, the reported weight of waste (i.e. 45725 metric tons) coming into the facility in the monitoring period (2022) also includes some inert material which is then segregated and weigh before the only organic is going to the bio-methanation process. However, while checking the plant record on site and it was noted that the values reported for emission reduction calculation in the worksheet ‘CF-1603’ of the ER sheet ‘Project929-Annex B-7thcohort-Anonymized-(2022)-2024-v1.0’ is gross weight which includes inert material as well. For the referred monitoring period, the weight of the inert material reported in plant record is 6926 metric tons.</p> <p><u>Concern/Action:</u> Please clarify how the quantity of waste which included inert material is in line to the scope 13 baseline which is avoidance of methane generate form the waste material going on site.</p> <p><u>Requirement:</u> Under Section 8.2 of applied methodology VM0018 version 1.0, for parameter W_x, it is stated that the mass of organic material sent to landfill may be measured upon departure from the composting site or at the waste disposal site as measurement method. It was observed that the PP has considered non-organic component also for determining the value of the parameter.</p>				
Project participant response				Date : 30/05/2024
PP has removed the quantity of inert material for the reported waste in the worksheet ‘CF-1604 2022’ to consider only organic material in the ER calculation.				
Documentation provided by project participant				
DOE assessment				Date: 14/06/2024
PP has revised the quantity of waste recovered from 45,725 tonnes to 38,799 tonnes and removed the quantity of inert material as per the plant records in following documents: <ul style="list-style-type: none"> • Table 2 of section 5.1 (Baseline Emissions) of MR v1.2, and • Cell H9 of the worksheet “CF-1604 GDS” of both confidential and anonymized versions of the ER sheets. <p>However, PP shall further clarify the following concerns:</p> <ol style="list-style-type: none"> 1. The revision is still pending in table 3 of the MR v1.2 under section 5.2 (Project Emissions). 2. This concern was observed from the sample considered by the VVB. Therefore, PP shall further clarify on how it is ensured that inert is not being considered in any other PAI or CF. <p>CAR#09 remains OPEN.</p>				
Project participant response				Date : 03/09/2024

1. PP has revised and corrected table 3 of the MR with the correct project emission value.
2. PP always ensures that inert material or ‘rejects’ are not considered in any other project, the PP uses the following approach that includes both rigorous documentation and systematic verification:
 - a) Annual audits with supportive evidence: during annual audits, PP collects detailed supporting evidence from client facilities to confirm that inert material or ‘rejects’ are not included in the total waste volume. This evidence includes internal reports compiling direct measurements such as weigh tickets, which provide data on the mass or volume of waste extracted.
 - b) Verification as part of monitoring and reporting: The collected supporting evidence is verified as part of the monitoring and reporting procedure. This ensures that the recorded volumes accurately reflect only the waste avoided from landfill, with inert material being excluded from the calculations.
 - c) Client Facility collaboration: PP works closely with client facilities to ensure that inert material is excluded from the data provided.

Since CF-1604 is a new CF during this monitoring period, the quantity of inert material being previously included in the quantity of waste recovered occurred due to a misunderstanding of the labelling in the evidence provided by the CF. The quantity in green (below) was first considered since the label reads “Total of organic matter truly treated: 45,725 tonnes”, which lead to interpret the data in blue “process waste” (below) to be separate/not part of from the data in green.

Total des matières organiques traitées (PTMOBC)	52 082	tonnes
Rejets à l'entrée	6 357	tonnes
Destination des rejets (nom du lieu d'élimination)	Compostage; Matrec et EBI - BFS : Ville Valleyfield, CTSO, Ville Roxton	
Total des matières organiques réellement traitées	45 725	tonnes
Rejets de procédé (ex. refus de tamisage)	6 926	tonnes

Documentation provided by project participant

DOE assessment **Date : 26/09/2024**

1. PP updated the table 3 (under section 5.2) of the MR v1.2. the comment is CLOSED.
2. PP has justified that the PP has systematic verification steps to ensure no inert will be considered in the ER calculation and the inert considered for CF-1604 was the misunderstanding of the labelling. The clarification provided by the PP has been found acceptable. Thus, the comment is CLOSED.

CAR#09 is **CLOSED**.

CAR ID	10	Section no.	SV observation	Date : 18/04/2024
Description of CAR				

Observation:

For the client facility 1602, the number of PAIs reported in the worksheet (CF-1602-2022) of the ER sheet titled “Project929-Annex B-7thcohort-Anonymized-(2022)-2024-v1.0” are 34 but it was found that PAIs reported in the plant record are 20.

Concern/Action:

Please clarify this inconsistency between plant record and ER sheet.

Requirements:

1. VCS standard Version 4.7, para 3.26.3 states that for verification, the project proponent shall make available to the validation/verification body the project description, validation report, monitoring report applicable to the monitoring period and any requested supporting information and data needed to support statements and data in the monitoring report.

2. VCS standard version 4.7, section 2.2(principles) states that the information shall be accurate, consistent, and conservative.

Project participant response	Date : 30/05/2024
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For CF-1602, PP has revised the number of PAIs to 20 as reported in the plant record.

Documentation provided by project participant

DOE assessment	Date: 05/07/2024
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PP has revised the number of PAIs from 34 to 20 as per the plant records in following documents:

- Table 2 of section 5.1 (Baseline Emissions) of MR v1.2, and
- Cell C30 of the worksheet “CF-1602 | 2022” of confidential version of the ER sheet i.e. ID929-Annex B-MP7-Confidential-(2022)-2024-v2.0.xlsx.

PP shall further clarify the following concerns:

1. Revisions are still pending in the following documents:
 - a. In MR v1.2, under section 5.2 (Project Emissions) the number of PAIs listed in table 3 for CF 1602 is 34.
 - b. Number of PAIs attributed under CF-1602 is still 34 as listed in cell C30 of the worksheet “CF-1602 | 2022” of anonymized version of the ER sheet i.e. ID929-Annex B-MP7-Anonymized-(2022)-2024-v2.0.xlsx.

2. This concern was observed from the sample considered by the VVB. Therefore, PP shall further clarify on how it is ensured that the same type of correction is not needed in any other PAI or CF.

CAR#10 remains **OPEN**.

Project participant response	Date : 03/09/2024
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<ol style="list-style-type: none"> 1. PP has carefully reviewed the number of PAIs with the client facility. The correct number of PAIs is 35. See “FAR02-CAR02-CAR11-ID929-Supportive Answers for Findings R2, sheet CAR02: <ol style="list-style-type: none"> a. The correct number of PAIs listed in table 3 for CF-1602 should be 35 and has been corrected accordingly. b. Number of PAIs attributed under CF-1602 has been corrected to 35 in cell C30 of the worksheet “CF-1602 2022” of anonymized version of the ER sheet. 2. PP would like to clarify that the specific correction identified is mostly isolated to the sample considered by the VVB. For the large majority of CF, the number of PAIs does not vary from one monitoring period to the other (i.e. less than 20% of PAIs have varying numbers. See sheet “CLO2-ID929-PAI Description and Segregation Justification”, cell N314). Numbers of PAIs may change slightly from one monitoring period to another only when the number of PAIs is determined from the amount of suppliers/destination facilities/point of origin.
Documentation provided by project participant
DOE assessment
Date : 26/09/2024
<ol style="list-style-type: none"> 1. PP has justified that the correct number of PAIs under CF-1602 is 35 and provided the supportive. Thus, the comment is CLOSED. 2. PP has reviewed the number of PAIs under each client facility and provided the supportive document to substantiate the same, along with the justification of any changes during the MP (from MP5 to MP7). Thus, found acceptable. Therefore, the comments is CLOSED. <p>CAR#10 is CLOSED.</p>

CAR ID	11	Section no.	SV observation	Date : 18/04/2024
Description of CAR				
<p><u>Observation:</u></p> <p>The criteria and selection of the PAIs is not clearly explained in the MR. For example,</p> <ol style="list-style-type: none"> 1. for client facility 1603, the PAIs are the vendor delivering the waste to the waste treatment facility, 2. for CF-1602, PAIs are the buyer of processed metal (Titanium) who are considered as separate PAIs, and 3. for CF-1604, it's the zip code of the locations/areas that are generating the waste are considered as the PAIs. 				
<p><u>Concern/Action:</u></p> <p>Please clarify how the PAIs are defined and how it was found to be in line with the requirement of the definition of the PAIs by VERRA standard (Section 3.6 of the VCS Standard v4.7), the applied methodology (VM0018 v1.0).</p>				
<p><u>Requirement:</u></p> <ol style="list-style-type: none"> 1. Para 3.6.16 and 3.6.17 of the VCS Standard v4.5. 2. Section 4: “Applicability conditions” of the applied methodology VM0018 v.1.0. 				

Project participant response	Date : 30/05/2024
<p>PP defines the PAIs according to the definition of PAIs of the VCS Program “Program Definitions v.4.5” (16 April 2024):</p> <p style="margin-left: 40px;">Project Activity Instance (Instance)</p> <p style="margin-left: 40px;">A particular set of implemented technologies and/or measures that constitute the minimum unit of activity necessary to comply with the criteria and procedures applicable to the project activity under the methodology applied to the project</p> <p>Client Facilities of the group project (ID 929), where relevant, are subdivided according to the VM0018 definition of ‘Client Facility’ (i.e. <i>large range of small companies or business units...</i>), and further subdivided, when applicable into several PAIs according to the VM0018 definition of Project Unit (i.e. <i>a project activity instance wherein the equipment, processes, and facilities are being serviced and impacted by the project</i>).</p> <p>In addition, for PAIs associated to the sectoral scope 13, PP has applied the definition of ‘origins’ in the VM0018 (i.e. <i>Starting points for waste being shipped by the project. This is the location where the waste would be loaded onto a truck or train for ultimate delivery to destinations.</i>) which is generated outside the building’s perimeter (used as a client facility), while adhering to the eligibility criteria outlined in VM0018.</p> <p>Regarding CF-1602:</p> <p>Each PAIs (20) are identified as being a facility (i.e. buyer of processed and recycled metal) serviced and impacted by the project. The metal waste recovered and recycled at the CF-1602 facility, which is then purchased by buyers in place of virgin metals, ultimately saves energy.</p> <p>Regarding CF-1603:</p> <p>Each PAIs (69 x 2) are identified as being points of production of organic waste from specific facilities serviced by the project (i.e. vendors delivering food waste). These points of production correspond to the definition of ‘origin’ outlined in the VM0018 (v.1.0) methodology. Organic waste is recorded and provided per vendors facilities, which is considered as the minimum unit of activity. The organic waste is then transported to CF-1603 for treatment process. Following the treatment process, the food waste is then reused as animal feed, which is used in place of ‘virgin’ animal feed, which ultimately saves energy.</p> <p>This chain of activities, from the generation of organic waste in each vendors facility to its treatment at CF-1603’s treatment facility, and finally its reuse as animal feed, confirms the diversion from landfill (69 PAIs) and the energy saving (69 PAIs).</p> <p>The last 3 PAIs (1 PAI each) are 1) reuse of wood pallets in avoidance of landfill, 2) recycling of plastics from packaging in avoidance from landfill, and 3) recycling of paper and cardboard from packaging in avoidance from landfill.</p> <p>Regarding CF-1604:</p>	

Each PAIs (1534) are identified as being one point of production of organic waste from a specific building. This point of production corresponds to the definition of 'origin' outlined in the VM0018 (v.1.0) methodology. Organic waste is sorted by building occupants into dedicated bins to prevent it from going to landfills. This sorting process, which is considered as the minimum unit of activity, ensures organic waste is properly separated before its collection. The bins are then transported to CF-1604 for treatment through bio-methanization process. Organic waste collection and transportation to CF-1604's site occur weekly with bi-weekly collections during winter months.

This chain of activities, from the generation of organic waste in each building to its treatment through bio-methanization, confirms their diversion from landfills.

The determination of the number of PAIs is described and detailed in the individual quantification file of CF-1604, on worksheet 'PAI NBR Explanation'. The number of PAIs mentioned above was also determined from evidence documentation provided by CF-1604. Both documents are provided in attachment to the VVB.

PP has categorized the PAIs into three geographical areas: 1) three Regional County Municipalities (MRCs), 2) the Longueuil agglomeration, and 3) buildings in other territories. Then, the number of PAIs was calculated for each area, breaking them down as follows: residential sector buildings (grouped in lots of 400 buildings/PAI), one PAI for each wastewater treatment plant, one PAI for each building in the Industrial, Commercial, and Institutional (ICI) sector, and a final group for farms receiving digestate from the bio-methanization process for spreading.

Documentation provided by project participant

- Individual Excel quantification file of CF-1604, with worksheet 'PAI NBR Explanation',
- Evidence documentation (2022) provided by CF-1604, named 'PTMOBC_Rapport annuel 2022 SÉMECS 31 mars'
- Access to PP storage platform to consult evidence documentation.

DOE assessment

Date: 04/07/2024

The measure was found to be in line with the definition of PAI under VCS standard.

PP shall provide a consolidated sheet that includes all types of PAIs categorization considered under each measure for each client facility of this grouped project activity.

CAR#11 is OPEN.

Project participant response

Date : 03/09/2024

PAI categorization (i.e. Generic PAIs) are defined in the renewed PDD in Appendix 3 of [ID929-PDD renewal-Part 2](#). PP has provided a consolidated sheet with the definition of each PAI categorization.

Documentation provided by project participant

- FAR02-CAR02-CAR11-ID929-Supportive Answers for Findings R2, sheet CAR11-PAI Category Def

DOE assessment	Date : 26/09/2024
<p>1. PP shall provide the consolidated sheet which includes the definition of PAI (such as, point of origin for CF1604) for each measure under each client facility (CF).</p> <p>Further, PP shall provide the following for the 3 visited client facilities (CF IDs: 1602, 1603 and 1604):</p> <p>2. Manufacturer’s specification of the installed meters/instruments.</p> <p>3. Calibration details of the instruments</p> <p>CAR#11 is OPEN.</p>	

Project participant response	Date : 24/10/2024
<p>1. PP has provided the consolidated sheet “CL02-ID929-PAI Description and Segregation Justification” with updated PAI definition in column ‘O’.</p> <p>2. PP has provided a folder named “Calibration Instruments” containing the calibration instruments information for the 3 visited client facilities, as well as all new CFs.</p> <p>3. PP has provided a folder named “Calibration Instruments” containing the calibration instruments information for the 3 visited client facilities, as well as all new CFs.</p>	

Documentation provided by project participant

DOE assessment	Date: 11/11/2024
<p>PAI definition have been confirmed from ‘CL02-ID929-PAI Description and Segregation Justification’. Manufacturer’s specification and calibration details have been provided by the PP for sampled facilities to confirm that calibration is within the required frequency.</p> <p>Thus, the finding is closed.</p>	

CAR ID	12	Section no.	3.3 of MR v1.2	Date : 05/07/2024
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Description of CAR

<p><u>Observations:</u></p> <ul style="list-style-type: none"> PP has stated “<i>In this monitoring period, 8 new Client Facilities and 6 former Client Facilities with 1,778 new PAIs have been added to the grouped project</i>” under the section 3.3 of the MR v1.2. As per section 1.8 of MR v1.2, “<i>In this monitoring report, 92 Client Facilities are declared, with 62 that have provided the required data, which comprise 2,522 PAIs, are all located within this polygon.</i>”. As per section 1.4 of the verification report of 6th MP v3.0 (i.e. verification report of previous MP), “There is total 83 Client Facilities covered in this monitoring period” <p><u>Concern:</u></p> <p>There were 83 client facilities (CFs) in the previous MP (6th) and 92 CFs in the concerned MP (7th), which indicates that 9 new client facilities are added in the concerned MP (7th).</p>

Action:

PP shall address the inconsistency in number of new client facilities that are added in the 7th MP.

Project participant response

Date : 03/09/2024

PP has reviewed the number of CFs in MP7 (92 CFs) and MP6 (83 CFs) and identified an inconsistency involving CF-0122. During MP6, CF-0122 should have been considered as a new CF. However, because all new CFs were removed from MP6, CF-0122 would have instead been considered a new CF in MP7. Unfortunately, this CF-0122's PAI was out of service due to a broken biomass boiler during MP7, resulting in no emission reductions being generated. Consequently, CF-0122 was incorrectly categorized as a 'non-participating' CF.

PP has therefore removed CF-0122 from the MR as well as the ID929-Annex B-MP7-Confidential-(2022)-2024-v2.0.xlsx and the anonymized version.

In addition, 4 new CFs have been removed.

In MR7, section 1.8, 92 CF was changed for 87 CF. The number of new CF is now 4 and correct.

MP6	MP7	
New CF	New CF	
0	4	
Former CF	Former CF	
55	54	
Non-Participating CF	Non-Participating CF	
28	29	CF-0122 (Municipalité Sayabec) was removed (30 - 1 = 29)
Total CF	Total CF	
83	87	
MP7 - MP6 =		4

The screenshot above is taken from the excel sheet "CF-ParticipationTrack-CAR ID01-2.xlsx"

Documentation provided by project participant

- CF-ParticipationTrack-CAR ID01-2.xlsx

DOE assessment

Date: 26/09/2024

PP has changed the number of CFs from 92 to 87 for this MP (MP7). However, PP shall clarify the reason for removing the 1 former CF and 4 new CFs from the initial assessment of this MP.

CAR#12 is **OPEN**.

Project participant response

Date : 24/10/2024

<p>The 1 former CF became a 'non-participating CF' and was therefore removed. The 4 new CFs were removed due to their request to be withdrawn as they no longer wished to participate.</p>	
<p>Documentation provided by project participant</p>	
<p> </p>	
<p>DOE assessment</p>	<p>Date: 11/11/2024</p>
<p>PP has provided the justification for exclusion of the CF. Thus, the finding is closed.</p>	

Table 4. FAR from this verification

FAR ID	Section No.	Date : DD/MM/YYYY
<p>Description of FAR</p>		
<p><i>There is no FAR from this verification.</i></p>		
<p>Project participant response</p>		<p>Date : DD/MM/YYYY</p>
<p>NA</p>		
<p>Documentation provided by project participant</p>		
<p>NA</p>		
<p>DOE assessment</p>		<p>Date: DD/MM/YYYY</p>
<p>NA</p>		